

Final 11/25/03



Illinois Department of Revenue

Electronic Return

File Specifications and Record Layouts

IL-1346

Tax Year 2003

Final 11/25/03

Electronic Filing - Tax Year 2003 Highlights and Reminders

HIGHLIGHTS

e-File expanded to include decedent returns

The e-File method has expanded to include returns filed on behalf of a deceased taxpayer. This is not available for 1040 PC On-line Filing. The electronic transmission must include IL-1040 fields, primary date of death (SEQ 0020), and/or the secondary date of death (SEQ 0040) and the decedent social security number (SEQ 0045).

IL-1040 changes

The following fields have changed on the 2003 Form IL-1040 layout. Note that TAX is now IL-1040 Page 1, Line 15 not IL-1040 Page 2, Line 16 and IL-1040 net income repeated (SEQ 0480) has been deleted.

IL-1040 Page 1

- Byte Count "0659" - NEW
- SEQs 0140, 0141, 0145, 0146, 0150, 0151, 0155, 0156 - DELETED
- IL-1040 Page 1, Farmer box (SEQ 0180) has been changed to IL-1040 Page 2, (SEQ 0627)
- SEQ 0335 - ADDED, unused for E-file
- IL-1040 Page 1, Line 15, Tax (SEQ 0490)– REVISED

IL-1040 Page 2

- Byte Count "0667" - NEW
- IL-1040 Page 2, SEQs 0472, 0473, 0474, 0475, 0476, 0477, 0478, - Changed to: SEQs 0492, 0493, 0494, 0495, 0496, 0497, 0498
- IL-1040 Page 2, Line 16, TAX (SEQ 0490) - MOVED to IL-1040 Page 1
- IL-1040 Page 2, Line 16, Tax Repeated (SEQ 0499) - NEW
- IL-1040 Page 2 Net Income Repeated (SEQ 0480) - DELETED
- IL-1040 Page 2, Line 22 (SEQ 0547) - NEW
- IL-1040 Page 2 SEQ 0637, 0638, 0639, 0640, 0641 - NEW
- IL-1040 Page 2 (SEQ 0655) - DELETED
- IL-1040 Page 2 (SEQ 0922) - DELETED

Illinois Schedule NR changes

The residency information in Step 1 of Schedule NR has been changed again this year. Please refer to the 2003 Schedule NR instructions for specific details.

Schedule NR page 1

- Byte Count "0499" - NEW
- Yes Box (SEQ 0010) - NEW
- No Box (SEQ 0020) - NEW
- Date (SEQ 0030) - NEW
- Date (SEQ 0031) - NEW
- Date (SEQ 0040) - NEW
- Date (SEQ 0041) - NEW
- Other State (SEQ 0045) - NEW
- Other State (SEQ 0046) - NEW
- Date (SEQ 0050) - NEW
- Date (SEQ 0051) - NEW

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Schedule NR page 1 (continued)

- Date (SEQ 0055) - NEW
- Date (SEQ 0056) - NEW

Schedule CR and Schedule ED statement and structure changes

The structure of Schedule CR, Credit for Taxes Paid to Other States and Schedule ED, Credit for Qualified Education Expenses, has changed. The Schedule CR has added a separate field for State Name and a separate field for Taxing District. The lines of entry have also been increased to 8 entry lines for State Name and Taxing District. The Schedule ED has been redesigned to include 7 students and their corresponding information. For additional entries on the Schedule CR and Schedule ED, we are now requiring multiple schedules, (up to 10) instead of statements. Please review the IL-1346 for Schedules CR and ED layouts.

IL-4562

The IL-4562 Special Depreciation is not eligible for electronic filing for the 2003/2004 filing season.

On-line Software Developers

We have added a new section specifically for developers of Illinois 1040 PC On-line Filing software. Included in this section is our new "Illinois Consent to Disclosure" that developers are required to include in their software. We are also requiring developers of on-line software to provide a link to our IL-PIN inquiry system so the taxpayer can readily access our IL-PIN inquiry system from their software. This will assist the department and

- ✓ provide taxpayers that do not know their Illinois Personal Identification number (IL-PIN) with a link to IDOR's Web site, <https://www.revenue.state.il.us/PINInquiry/Inquiry.jsp> to see if one has been assigned to them. Taxpayers will need to enter their social security number (and spouse's social security number if married); last four letters of their last name; and one of the following, prior year's adjusted gross income amount, Illinois identification number; driver's license number or nine digit zip code.

REMINDERS

Again we ask that all transmitters please be timely retrieving your acknowledgements from the Illinois Department of Revenue communications processor.

We currently support Z modem. For asynchronous communications, call 217 782-3683 or 217 785-2826.

For Electronic Filing questions or assistance call Technical Assistance at 217 524-4097.

Introduction to File Specifications and Record Layouts

Introduction

This document outlines the communications procedures, transmission formats, and validation criteria of returns transmitted electronically to the Illinois Department of Revenue (IDOR), and the format of the Acknowledgment (ACK) file transmitted from IDOR to electronic filers. The IDOR Electronic Filing Program follows the Internal Revenue Service (IRS) program in all important respects of application, communication, transmission structure, record ID formats, error codes, and testing. If you are familiar with the IRS electronic filing program you already know most of what you need to know to also participate in the IDOR program. All differences between the IDOR program and the IRS program are covered in this document and in the IDOR Procedure for Electronic Filing (IL-1345). You may contact your IRS District Office Electronic Filing Coordinator for IRS Publications 1345 and 1346.

Data Communication

Refer to IDOR's Procedure For Electronic Filing of Individual Income Tax Returns, IL-1345, Part 3, Transmission of the Electronic Return, for instructions and discussion of Data Communication.

Problem Transmission

If a transmission is interrupted during the passage of the ACK files to the transmitter, the transmitter will have to recognize that fact and call again for the ACK file. Most communication software will indicate when a transfer is incomplete. In addition, after successful transmission of an ACK file, the EFS communication processor will send the message, "ACKNOWLEDGMENT FILE TRANSMISSION COMPLETE."

In most cases of a failed acknowledgment transmission, the ACK file will still be present on the communication system and the transmitter can simply call again. If the ACK file is not available for retry, the transmitter should call IDOR for assistance at **217 524-4097** from 8 a.m. until 4 p.m. weekdays with your ETIN.

Unlike the IRS Program, the EFS checks return transmissions for errors only in the acknowledgment process (other than CRC checking during the transfer process). The communication system never intentionally aborts a transmission. Upon successful receipt of a return transmission, the EFS communication processor will send the message, "TRANSFER COMPLETE." plus some other transmission specific messages.

If the "TRANSFER COMPLETE." message is not received, the transmitter should call again, and retransmit the file.

Introduction to File Specifications and Record Layouts

General Description of File Format

Include here by reference IRS Publication 1346, Part I, Section 2.01 with the following comment relating to subsection:

- ☐ .13 The complete tax return must consist of all logical records pertaining to it in the following sequence:

- IDOR Return Sequence Order is

- ☐ IL-1040, Page 1
- ☐ IL-1040, Page 2
- ☐ Schedule NR, Page 1
- ☐ Schedule NR, Page 2
- ☐ Schedule CR, Page 1
- ☐ Schedule ED, Page 1
- ☐ Form W-2
- ☐ Form W-2G
- ☐ Form 1099-R
- ☐ IL-Payment
- ☐ Illinois Statements
- * ☐ U.S. 1040, Page 1 (or 1040A, Page 1)
- * ☐ U.S. 1040, Page 2 (or 1040A, Page 2)
- * ☐ U.S. Schedule B (or Schedule 1)
- * ☐ U.S. Statements for U.S. 1040 and Schedule B
- ☐ Summary

- * Change the record sentinels from
"*****" to "!!!!!"

Introduction to File Specifications and Record Layouts

General Description of File Format

U.S. forms included in Illinois Electronic Transmissions

When the subtraction on IL-1040, Line 5, Federally Taxed Retirement and Social Security, is greater than zero, the U.S. 1040, Pages 1 and 2, or U.S. 1040A, Pages 1 and 2, and any Statement Records that relate to those two records must be transmitted for support. Likewise, when the subtraction on IL-1040, Line 8, U.S. Government Obligations, is over \$1,500, U.S. Schedule B, or U.S. Schedule 1, and any Statement Records that relate to those records must be transmitted for support.

These U.S. electronic records must be those that are used in the transmission to the IRS. Their position and order in the transmission is shown on the previous page. The position for these records is to immediately precede the Summary Record. The order is:

- ☐ U.S. 1040, Page 1
- ☐ U.S. 1040, Page 2
- ☐ U.S. Schedule B
- ☐ U.S. Statement Records for 1040 and Schedule B

Or, if the U.S. 1040A and Schedule 1 were in the IRS transmission:

- ☐ U.S. 1040A, Page 1
- ☐ U.S. 1040A, Page 2
- ☐ U.S. Schedule 1
- ☐ U.S. Statement Records for 1040A and Schedule 1

When IL-1040, Line 5, is used **and Line 8 is not** greater than \$1,500, no U.S. Schedule B is to be included in the transmission. Likewise, when IL-1040, Line 8, is greater than \$1,500 **and Line 5 is not used**, no U.S. 1040 pages are to be included in the transmission.

The U.S. records must have their record sentinels changed from "****" to "!!!!". Such as

```
0927****RET    1040...  
                to  
0927!!!!RET    1040...
```

This is the **only** alteration that is to be made to the U.S. records. Returns that have U.S. records with "****" sentinels will be rejected.

Introduction to File Specifications and Record Layouts

Fixed and Variable Length Option

Include here by reference IRS Publication 1346, Part I, Section 2.02.

Character Set

The following discloses the various characters that are allowed in electronically filed returns. Generally, the character set used by the IRS electronic filing program will be followed in the Illinois program.

Fixed format transmitters enter blanks for unused and reserved fields; **Variable format** transmitters omit the fields.

For **variable length records** the following data field conventions apply in addition to those required for fixed format:

- ☐ For unsigned numeric fields, leading zeros may be dropped, except for date and percentage fields.
- ☐ For signed numeric fields, the leading zeros may be dropped as well as the trailing blank sign character for positive value. For negative values in a gain/loss field, the minus sign (“-”) must be present, to the right of the number.
- ☐ For alphanumeric fields, there cannot be leading blanks. The field should be left-justified. Trailing blanks may be dropped.
- ☐ For fields defined as having literal values, only the literal value (including embedded blanks) must be supplied.

Allowable Characters in Electronic Returns

Alpha **A - Z** - Upper case alpha characters only.
Literals as shown in the record layouts.

Numeric **0 - 9** - Numeric characters only - right-justified, zero-filled.

- ☐ **Money Fields** – 12 characters – 11 numeric followed by negative sign (-), if negative **or** blank, if positive.

Whole dollars only, no cents.

When a money field is significant it should be right-justified and zero-filled. When a money field is nonsignificant it should be blank-filled.

No dollar signs, decimal points, or other non-numeric characters are allowed in money fields.

Introduction to File Specifications and Record Layouts

Character Set

- ☐ **Percentage Fields**, fraction fields, factor fields, and ratio fields are six positions in length. All will be left-justified and zero-filled. Decimals should not be present. The decimal is assumed to be between the left-most and the second left-most position. For example, 10 percent shown in a six character field would be "010000", that is, 0.10000 with the decimal point omitted.
- ☐ **ZIP Codes** should be left-justified. If there are only five ZIP numbers, the remaining right-most positions may be either blanks or zero-filled.
- ☐ **Dates** – M = Month, D = Day, Y = Year. Enter zeros if date is unknown or not specific.
- ☐ **Other numbers**, if present, should be all numeric, right-justified and zero-filled. If not present, the field should contain blanks. In all instances, follow any special cases shown in the record layouts.

Alphanumeric A - Z, 0 - 9, and special characters.

- ☐ Only the following **special characters** are allowed:
Ampersand (&), Blank (b), Comma (,), Hyphen (-), Less-than (<), Percent (%), Plus sign (+), and Slash (/).
The exclamation point (!) is used in U.S. Forms and Schedules only to replace asterisks in the record sentinels.
- ☐ **Some cases for special characters:**
Name Line 1; A - Z, Ampersand, Less-than, Hyphen, and Blank.
Care of Name; A - Z, 0 - 9, Ampersand, Hyphen, Slash, Percent, and Blank.
Street; A - Z, 0 - 9, Hyphen, Slash, or Blank.
City; A - Z, Blank.
State; A - Z only, no special characters allowed.
- ☐ When it is necessary to transmit U.S. 1040 or 1040A, U.S. Schedule B or Schedule 1, and any statements that belong to those forms, four exclamation points (! ! ! !) must be put in place of the four asterisks (****) in the record sentinel of each of the logical records. See General Description of File Format.

Section 1

Trans Records

Each transmission has as its first two records a TRANA and a TRANB record. These two 120 character fixed length records identify the transmitter, identify the transmission in time and sequence, and disclose the style of the transmission.

Field No.	Identification	Length	Description
TRANS Record "A"			
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"****"
0000	Record ID	6	"TRANAb"
0010	FEIN, SSN or PTIN of Transmitter	9	Alphanumeric, must match TRANB
0020	Transmitter Name	35	Alphanumeric
0030	Type Transmitter	16	Value "PREPARERS AGENT" or "PREPARER"
0040	Processing Site	1	"S" = Springfield
0050	Transmission Date	8	YYYYMMDD
0060	Electronic Transmitter Ident. Number (ETIN)	7	Numeric, ETIN plus use code
0070	Julian Date	3	Numeric day
0080	Transmission Sequence for Julian Date in 0070	2	Numeric
0090	Acknowledgment Transmission Format	1	NO entry
0100	Record Type	1	"F" fixed, "V" variable
0110	Transmitter EFIN	6	Numeric
0120	Reserved	14	Blank
0170	Transmission Type Code	1	Alpha Blank = Regular EF "O" = On-line EF
0180	Reserved for IDOR use	1	Blank
	Record Terminus Character	1	Value "#"
TRANS Record "B"			
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"****"
0000	Record ID	6	"TRANBb"
0010	FEIN, SSN or PTIN of Transmitter	9	Alphanumeric, must match TRANA
0020	Address	35	Alphanumeric
0030	City, State, Zip	35	Alphanumeric
0040	Area Code, Telephone	10	Numeric
0050	Reserved	16	Blank
	Record Terminus Character	1	Value "#"

Section 2

Tax Return Record

The return file specification represents the IL-1040. The record layout follows the IRS layout. The record is a string of data (separated by delimiters for variable format) that indicate where the data belongs on the return.

Field No.	Identification	Length	Description
	Byte Count, Page 1	4	"0042" plus RSN, DCN, length of data fields and Record Terminus Character
	Start of Record Sentinel	4	"****"
0000	Record ID	6	"RETbbb"
0001	Return Type	6	"IL1040"
0002	Page Number	5	"PG01b"
0003	Primary Social Security Number	9	Numeric
0004	Reserved	1	Blank
0005	Tax Period	6	YYYYMM
0006	Reserved	1	Blank

Begin bracketing Field Numbers for Page 1 of the Tax Return when using variable format.

0007	Return Sequence Number	16	
	a. ETIN of Transmitter	5	Numeric
	b. Transmitter Use Field	2	Numeric
	c. Julian Day of Transmission	3	Numeric
	d. Transmission Sequence Number	2	Numeric. (00-99)
	e. Sequence Number of each return	4	Numeric. (0000-9999)
0008	Declaration Control Number	14	
	a. First Two Positions	2	Numeric. Value "00"
	b. EFIN of Originator	6	Numeric
	c. Batch Number	3	Numeric. (000-999)
	d. Serial Number	2	Numeric. (00-99)
	e. Year Digit	1	Numeric. Value "4"
0010	Data Fields	Various	Page data fields

For variable format transmissions, data is in the form of [dddd]DDDDD . . . where [dddd] represents field sequence number and DDDDD represents data.

The record layout for fixed format transmissions is shown in Section 10.

Record Terminus Character	1	Value "#"
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Section 2

Tax Return Record

Field No.	Identification	Length	Description
	Byte Count, Page 2	4	"0042" plus length of data fields and Record Terminus Character
	Start of Record Sentinel	4	"****"
0000	Record ID	6	"RETbbb"
0001	Return Type	6	"IL1040"
0002	Page Number	5	"PG02b"
0003	Primary Social Security Number	9	Numeric
0004	Reserved	1	Blank
0005	Tax Period	6	YYYYMM
0006	Reserved	1	Blank
0010	Data Fields	Various	Page data fields

For variable format transmissions, data is in the form of [dddd]DDDDD . . . where [dddd] represents field sequence number and DDDDD represents data.

The record layout for fixed format transmissions is shown in Section 10.

Record Terminus Character	1	Value "#"
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Section 3

Schedule Record

The second series of records after the return are the Schedule Records. Each page of a schedule will have a new Schedule Record with the page number incremented. Only Schedule NR, Schedule CR, and Schedule ED will be allowed. Schedule NR is a two page schedule. Schedule CR and Schedule ED are one page schedules. Multiple schedules are allowed for the Schedule CR and Schedule ED only.

Field No.	Identification	Length	Description
	Byte Count, Page 1 and Page 2	4	"0042" plus length of data fields and Record Terminus Character
	Start of Record Sentinel	4	"****"
0000	Record ID	6	"SCHbbb"
0001	Schedule Type	6	Alphanumeric (left-justified) "ILNRbb", "ILCRbb" or "ILEDbb"
0002	Page Number	5	"PGnnb", nn = 01 or 02
0003	Primary Social Security Number	9	Numeric
0004	Reserved	1	Blank
0005	Schedule Occurrence number	7	Numeric. Limited to the maximum number of schedules allowed.
0010	Data Fields	Various	Page data fields

For variable format transmissions, data is in the form of [dddd]DDDDD . . . where [dddd] represents field sequence number and DDDDD represents data.

The record layout for fixed format transmissions is shown in Section 11, 12, and 13.

Record Terminus Character	1	Value "#"
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Section 4

Form Record

The third series of records after the return and schedules are the Form Records. They should appear in numeric order by form number.

Field No.	Identification	Length	Description
	Byte Count	4	"0042" plus length of data fields and Record Terminus Character
	Start of Record Sentinel	4	"****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	Alphanumeric (left-justified)
0002	Page Number	5	"PG01b"
0003	Primary Social Security Number	9	Numeric
0004	Reserved	1	Blank
0005	Form Occurrence Number	7	Numeric. Limited to maximum number of forms allowed.
0010	Data Fields	Various	Page data fields

For variable format transmissions, data is in the form of [dddd]DDDDD . . . where [dddd] represents field sequence number and DDDDD represents data.

I

The record layouts, for fixed format transmissions, are shown in Sections 14, 15, 16, and 17.

Record Terminus Character	1	Value "#"
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Section 5

Statement Record

The Statement Record is the fourth series of records. Statement Records are transmitted as part of the Tax Return and follow the IL-1040 Tax return, schedules and forms.

Statement Records are used only when the number of data items exceeds the number that can be contained in the space provided on the form or schedule and when the Field Description in the Record Layouts specify "STMbnn". Statement Records are allowed for the following fields:

IL-1040: Line 3, Other Additions Literal (SEQ 0220)
Line 9, Other Subtractions Literal (SEQ 0320)

Schedule NR: Line 6, Other States (SEQ 0100)
Line 39, Other Additions Literal (SEQ 0725)
Line 45, Other Subtractions Literal (SEQ 0835)

Including the Title Line (LN01) and Column Heading Line (LN02), a Statement must contain at least four Statement Lines or one more line of data than is available on the form or schedule. Statements referencing a form or schedule that contain multiple lines must have more statement data lines than number of lines available on the form or schedule it references.

Fields that can contain a reference to a Statement Record are identified in the Record Layouts by an asterisk (*) before the Field Sequence Number. Related fields are identified by a plus sign (+) and must be included in the Statement Record. Fields that can contain a reference to a "continuation" statement record are identified by an asterisk and plus sign (*+) before the Field Sequence Number. Fields marked with an ampersand (@) in the record layout (required statements) must contain "STMbnn" on the record and the data field(s) must appear on a Statement Record when significant. Illinois has no continuation or required Statements this year.

Statement Format

Each line of a Statement Record is counted as a separate record and must contain the Byte Count, Start of Record Sentinel, Record ID, Page Number, Primary SSN, Line Number, Statement Data (Field 0010) and the Record Terminus Character. Each line has a fixed record length of 123 bytes. Refer to the Statement Record Layout in Section 18.

Each line of a Statement Record contains 80 character Statement Data (Field 0010). When the total length of the related fields is less than 80 characters, the line must be blank filled to equal the length of 80 characters.

Each Statement Reference on the tax return must have a corresponding Statement Record. The total number of Statement Records cannot exceed the total number of Statement References in the Tax Return.

Section 5

Statement Format

There is a maximum of 30 Statement references allowed per return. A Statement may contain up to two pages. The first page may contain up to 50 lines. The second page may contain up to 49 lines. There is an absolute limit of 999 statement lines per return. When the second page of the Statement Record is used, data fields are entered on the first line (LN51) of page 2 in the same format used for lines 03-50 of Page 1.

Each Statement is given a sequential number from 01 to 99. References to a Statement on the tax return must be in ascending, numerical sequence and must be referenced in the same sequence as the Transmission Sequence of the forms and schedules. Statement numbers must not be duplicated between Illinois statements and Federal statements.

Note: Although Statement reference numbers must be in ascending sequence, they do not have to be consecutive.

All data fields to be included in the Statement Data area (Field 0010), must be formatted as fixed length fields by following the order and byte count of each field as specified in the record layout of a particular form or schedule. Field Sequence Numbers are not used with the individual data fields of the statement records. If a field contains no data or a portion of the allotted bytes of a field are not used, it must be blank filled or zero filled. To determine how the data is to be formatted, refer to the Record Layouts in this booklet for the Field that contains "STMbnn" in the field description of a particular form or schedule.

Statement line examples follow for Statement Data, Field (0010):

- The first Statement line (LN01) of a Statement will contain a literal description (title) of the form or schedule. It is recommended that the name and page of the form or schedule precede any other descriptive information. For example:
"IL 1040 PAGE 1 LINE THREE OTHER ADDITIONS".
- The second Statement line (LN02) of a Statement for all tabular data will contain the column headings from the form or schedule spaced with the headings as they would appear on the printed form or schedule. For example:
"Item.....Amount.....#"

Section 5

Statement Format

Periods in this example are shown as space holders only. Periods are not allowed anywhere in a transmission.

- Each following Statement line (LN03 - LNnn) of a Statement will contain the related data fields in the same format as they appear in the base layout. It is imperative that the data fields are entered in the Statement Records with the exact length and format as defined in the record layouts of the form or schedule.

- 1) The first example for the IL-1040, Page 1, Line Three, Other Additions, shows the Other-Add-Lit (Venture A, Venture PA, and Venture 16) in positions 1 through 20 of the data area (Field 0010). Other-Add-Amt (6270, 15644, and 2300) occupies positions 21 through 32 of the data area (Field 0010).
- 2) The second example for the Schedule NR, Line 6a, Other States 1 (SEQ 0100) shows the Standard State Postal abbreviations (WI, MO, AZ, OH) in positions 1 through 2 of the data area (Field 0010). The remaining bytes of the data area (Field 0010) are space filled.

Statement Example 1

IL-1040 Other Additions

The Statement records below disclose three IL-1040, Line 3, Other Additions. IL-1040, Line 3 (SEQ 0220) contains "STM 01". **Periods shown as space holders.** See Other-Add-Lit in the IL-1040 layout in Section 10. Also, see the Statement Records layout in Section 18.

Statement Records Byte Count												
1	2	3	4	5	6	7	8	9	0	1	2	
123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890123												
Data Area Byte Count												
				1	2	3	4	5	6	7	8	
0123****STM 01	PG01	111223333.LN01		123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890123								
0123****STM 01	PG01	111223333.LN02		IL1040 LINE THREE OTHER ADDITIONS.....								#
0123****STM 01	PG01	111223333.LN03	ITEM.....AMOUNT.....								#
0123****STM 01	PG01	111223333.LN04		VENTURE A.....6270								#
0123****STM 01	PG01	111223333.LN05		VENTURE PA.....15644								#
0123****STM 01	PG01	111223333.LN05		VENTURE 16.....2300								#

Statement Example 2

IL Schedule NR Other States

The Statement records below disclose four IL Schedule NR, Line 6, Other States. IL Schedule NR, Line 6a, Other States 1 (SEQ 0100) contains "STM 02". **Periods shown as space holders.** See Other States in the IL Schedule NR layout in Section 11. Also, see the Statement Records layout in Section 18.

Statement Records Byte Count												
1	2	3	4	5	6	7	8	9	0	1	2	
123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890123												
Data Area Byte Count												
				1	2	3	4	5	6	7	8	
0123****STM 02	PG01	111010001.LN01		123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890123								
0123****STM 02	PG01	111010001.LN02		IL SCHEDULE NR LINE SIX OTHER STATES.....								#
0123****STM 02	PG01	111010001.LN03		IN WHAT STATES.....								#
0123****STM 02	PG01	111010001.LN04		WI.....								#
0123****STM 02	PG01	111010001.LN05		MO.....								#
0123****STM 02	PG01	111010001.LN05		AZ.....								#
0123****STM 02	PG01	111010001.LN06		OH.....								#

Section 6

Summary Record The Summary Record accompanies each IL-1040. It carries information about the items that are included in the electronic filing.

Field No.	Identification	Length	Description
I	Byte Count	4	"0314"
	Start of Record Sentinel	4	"****"
0000	Record ID	6	"SUMbbb"
0001	Reserved	11	Blank
0002	Primary Social Security Number	9	Numeric
0003	Reserved	8	Blank
0010	Electronic Return Originator Name	35	Alphanumeric
0020	EFIN of Originator	6	Numeric
0030	Reserved	6	Blank
0040	Number of logical records in return	6	Numeric, including summary and U.S. records
0050	Number of Forms W-2	2	Numeric (00-50)
0055	Reserved	2	Blank
0060	Number of Forms W-2G	2	Numeric (00-30)
0063	Reserved	2	Blank
I 0070	Number of Forms 1099-R	2	Numeric (00-20)
0075	Reserved	2	Blank
I 0080	Number of IL Schedule Records	3	Numeric (000-022)
I 0090	Number of Form Records	4	Numeric (0000-0101). W-2, W-2G, 1099-R, IL-Payment.
0100	Number of IL Statement Record Lines	5	Numeric (00000-00999)
I 0110	Reserved	194	Blank
	Record Terminus Character	1	Value "#"

Section 7

RECAP Record

Each transmission ends with a RECAP Record. Its format is as follows:

Field No.	Identification	Length	Description
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"****"
0000	Record ID	6	"RECAPb"
0010	Reserved	8	Blank
0020	Total EFT	6	Numeric. (Direct Deposit count only.)
0030	Total Return Count	6	Numeric
0040	Electronic Transmitter Identification Number (ETIN including Transmitter's Use Code)	7	Numeric
0050	Julian Date of Transmission	3	Numeric
0060	Transmission Sequence Number for Julian Date in (0050)	2	Numeric
0070	Reserved	73	Blank
	Record Terminus Character	1	Value "#"

Section 8

Acknowledgment Records

Every transmission will be acknowledged by the return of an ACK file to the transmitter. This ACK file will consist of the TRANA and TRANB records as originally sent by the transmitter, an Acknowledgment Record set for each recognizable return transmitted, and the original RECAP Record with counts of accepted, rejected, and duplicate returns added. The ACK file will be available to be picked up by the transmitter within 24 hours from receipt of returns by the department.

The acknowledgment of an individual return will be an ACK record set. An ACK record set will always have one ACK key record and up to 96 ACK error records associated with it. The ACK key record will contain all of the identifying information for the return it represents, plus a field to indicate how many (if any) ACK error records follow. The ACK error records will contain information that will disclose errors by the Error Form Record ID, Error Form Record Type, Error Form Page Number, Error Form Occurrence Number for multiple occurrences of schedules or forms, Error Field Sequence Number and the Error Reject Code describing the specific error.

“R” means the return was rejected for a fatal error; this does not qualify as a filed return. “D” denotes that the return is a duplicate, that is, there has been another electronic return filed in the IDOR Electronic Filing Program this processing year; this does not qualify as a filed return. “A” means the return is accepted and will be processed from that point. This does not imply the return is correct, only that it is processable to the system. “T” means the entire transmission was rejected.

When the transmitter calls, the ACK file is sent before any returns can be transmitted to IDOR. If there is no ACK file to send to the transmitter, a dummy ACK file will be sent. If the transmitter has no returns to transmit, the ACK files may be picked up and the communications session ended at that point. Formats for the ACK Key Record and the ACK Error Record follow.

Note: When a transmission is made in test mode, using the test password, the ACK file will contain a TRANA record that begins with “0120****TESTA ” instead of “0120****TRANA ”. The TRANB record will likewise begin with “0120****TESTB ” instead of “0120****TRANB ”. This will make it possible to identify test ACK files.

Section 8

Acknowledgment Records

The format of the **ACK KEY Record** follows.

Field No.	Identification	Length	Description
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"****"
0000	Record ID	6	"ACKbbb"
0005	Reserved	1	Blank
0010	Reserved	1	Blank
0020	Primary Social Security Number	9	Numeric
0030	Return Sequence Number	16	Numeric, ETIN(5) Transmitter's Use Code (2) Julian Date (3) Trans Seq Number (2) Seq Number for Return (4)
0040	Expected Refund or Balance Due	12	Refund field or balance due field from return
0050	Acceptance Code	1	"A" Accepted "R" Rejected "D" Duplicate "T" Transmission rejected
0060	Duplicate Code	3	"D" Duplicate DCN or zero "P" Duplicate SSN or zero "S" Duplicate Spouse SSN or zero
0065	Reserved	1	Blank
0070	EFT Code	1	Reserved
0080	Date Accepted	8	YYYYMMDD
0090	Return DCN	14	Numeric
	a. First two positions	2	Numeric. Value "00"
	b. EFIN of originator	6	Numeric
	c. Batch number	3	Numeric. (000-999)
	d. Serial number	2	Numeric. (00-99)
	e. Year digit	1	Numeric. Value "4"
0100	Count of ACK Error Records to follow	2	Numeric. (00-96)
0110	Reserved	13	Blank
0115	Payment Acknowledgement Literal	15	"PYMNT RQST RVCD" or blank
0117	Reserved	1	Blank
0118	Reserved	2	Blank
0119	State Only Code	2	"SO" or blank
0120	Reserved	1	Blank
0130	Reserved	2	Blank
	Record Terminus Character	1	Value "#"

Section 8

Acknowledgment Records

The format of the **ACK ERR Record** follows:

Field No.	Identification	Length	Description
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"****"
0000	Record ID	6	"ACKRbb"
0010	Primary Social Security Number	9	Numeric (Must match ACK Record)
0020	Reserved	7	Blank
0030	Error Record Sequence Number	2	Numeric. (01-96)
0040	Error Form Record ID	6	Alphanumeric. Value "RETbbb", "FRMbbb", "SCHbbb", "TRANAb", "TRANBb", "RECAPb", STMbnn", "SUMbbb", "SCHbbbB", "SCHbb1"
0050	Error Form Record Type	6	Alphanumeric, IL-1040 = "IL1040" W-2 = "W-2bbb" W-2G = "W-2Gbb" 1099-R = "1099Rb" IL-Payment = "ILPMTb" Sched NR = "ILNRbb" Sched CR = "ILCRbb" Sched ED = "ILEDbb" U.S. 1040 = "1040bb" U.S. 1040A = "1040Ab"
0060	Error Form Page Number	5	Value "PG00b"
0070	Error Form Occurrence Number	7	Numeric. (0000001-0000050)
0080	Error Field Sequence Number	4	Numeric
0090	Error Reject Code	4	Numeric
0100	Reserved	55	Blank
	Record Terminus Character	1	Value "#"

Section 8

RECAP Acknowledgment Record

Each ACK file ends with a RECAP Record. It is the same RECAP Record sent with the transmission with the reserved fields containing IDOR information. Its format is as follows:

Field No.	Identification	Length	Description
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"****"
0000	Record ID	6	"RECAPb"
0010	Acknowledgment file name	8	Alphanumeric
0020	Total EFT	6	Numeric
0030	Total Return Count	6	Numeric
0040	Electronic Transmitter Identification Number (ETIN including Transmitter's Use Code)	7	Numeric
0050	Julian Date Of Transmission	3	Numeric
0060	Transmission Sequence Number for Julian Date in (0050)	2	Numeric
0070	Total Returns Accepted	6	Numeric
0080	Total Duplicate Returns	6	Numeric, not included in rejected count below
0090	Total Returns Rejected	6	Numeric
0100	Reserved	6	Blank
0110	IL Computed EFT Count	6	Numeric. (Direct Deposit count only.)
0120	IL Computed Return Count	6	Numeric
0130	Total State-Only Return Count	6	Numeric. (000001 - 999999)
0135	Total Accepted State-Only Returns	6	Numeric. (000001 - 999999)
0137	Reserved	13	Blank
0140	Acknowledgment file name	12	Alphanumeric
	Record Terminus Character	1	Value "#"

Note: Fields 0000 and 0020-0060 are identical to those in the RECAP Record originally transmitted. The other fields have been filled by IDOR.

Please see the IL-1348 for Data Validation and Rejection Criteria

Section 9

Valid Statement References and Related Fields

The following fields contain either an asterisk (“*”) or asterisk, plus sign (“*+”) on record layouts to indicate that they may contain the literal “STMbnn”.

Form/Schedule	Sequence	Identification	Line Reference
* IL-1040 PG01	0220	Other-Add-Lit	3 LIT
* IL-1040 PG01	0320	Other-Sub-Lit	9 LIT
* Schedule NR PG01	0100	Other-State-1	6a
* Schedule NR PG02	0725	Other-Add-Lit	39 LIT
* Schedule NR PG02	0835	Other-Sub-Lit	45 LIT

Note: Statements have been omitted for the Illinois Schedule CR and Schedule ED. Multiple schedules for the Schedule CR and Schedule ED will now be allowed.

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Field No.	Identification	Form Ref.	Length	Field Description
I	Byte Count, Page 1		4	"0659" for fixed; "nnnn" for variable
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"RETbbb"
0001	Return type		6	"IL1040"
0002	Page number		5	"PG01b"
0003	Primary Social Security number		9	Numeric
0004	Reserved		1	Blank
I0005	Tax period		6	YYYYMM; Value "200312"
0006	Reserved		1	Blank
0007	Return Sequence Number		16	Numeric
0008	Declaration Control Number		14	Numeric
0010	Primary-SSN	A	9	Numeric. Equal to SSN in Record-ID
I0020	Primary-Date-of-Death		8	YYYYMMDD
0030	Secondary-SSN	A	9	Numeric. Required when Filing Status is 2 or 3
I0040	Secondary-Date-of-Death		8	YYYYMMDD
I0045	Decedent's-SSN		9	Numeric
0050	Post	B	4	Alpha. Required. First four letters of last name, positions 1 & 2 non-blank, if position 3 blank then position 4 blank
0060	Name Line 1	B	35	Alphanumeric. Taxpayer's name. Allowable special characters are: space, less-than (<), hyphen (-), and ampersand (&)
I0062	Foreign Street Address	B	35	Alphanumeric. Allowable special characters are: space, slash (/), and hyphen (-)
I0064	Foreign City, State or Province, & Postal Code	B	35	Alphanumeric. Allowable special characters are: space, slash (/), and hyphen (-)

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Field No.	Identification	Form Ref.	Length	Field Description
0066	Foreign Country	B	22	Alpha. Allowable special character is space.
0070	Care-of-Name	B	35	Alphanumeric. In-care-of-addressee or address continuation. Allowable special characters are: space, hyphen (-), ampersand (&), slash (/), and percent (%)
0080	Street	B	35	Alphanumeric. Allowable special characters are: space, slash (/), hyphen (-), and Literal "NONE"
0083	City	B	20	Alpha. Allowable special character is space.
0087	State	B	2	Alpha. Standard Postal Abbreviation
0095	Zip	B	12	Numeric. Left-justified
0130	Single-Filing-Status	C	1	Alpha. Blank or "X"
0131	Married-Joint-Status	C	1	Alpha. Blank or "X"
0132	Married-Separately-Status	C	1	Alpha. Blank or "X"
0133	Widowed-Status	C	1	Alpha. Blank or "X"
<p>Only one Filing Status is allowed. If Secondary-SSN is present, then Filing Status must be either Married-Joint or Married-Separately. If Married-Joint is set, then Secondary-SSN must be present.</p>				
0200	Adjusted Gross Income	1	12	Numeric
0210	Fed-Exempt-Interest	2	12	Numeric
*0220	Other-Add-Lit	3LIT	20	Alphanumeric or "STMbnn". (See Section 5.)
+0225	Other-Add-Amt	3	12	Numeric
0230	Other-Add-Tot	3	12	Numeric. Required if 3LIT was non-blank. Sum of SEQ 0225s

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Field No.	Identification	Form Ref.	Length	Field Description
0250	Total-Income	4	12	Numeric. Sum of Lines 1 through 3
0280	Fed-Taxed-Ret-SS	5	12	Numeric, if present. U.S.1040 required. (See "General Description of File Format" in the Introduction of this document.)
0290	Military-Pay	6	12	Numeric
0300	IL-Tax Refund	7	12	Numeric
0310	U.S.-Obligations	8	12	Numeric. Over \$1,500 requires U.S. Schedule B. (See "General Description of File Format" in the Introduction of this document.)
*0320	Other-Sub-Lit	9LIT	20	Alphanumeric or "STMbnn". (See Section 5.) FED TAX EXPT INV EXP IHDA EXPORT DEV ACT IDFA/VENT/INFRA IDFA/ACT IDFA/ASBESTOS QCTY REG ECO DEV AU COLLEGE SAV IL SPORT FAC AU H-ED STUDENT ASST RURAL BANK SW IL DEV AU QCTY INTER METRO AU BRIGHT START REFUND RECOVERY XX "XX" - Standard State Postal Abbreviation

Section 10

Illinois IL-1040

Field No.	Identification	Form Ref.	Length	Field Description
+0325	Other-Sub-Amt	9	12	Numeric
0330	Other-Sub-Tot	9	12	Numeric. Required if 9LIT was non-blank. Sum of SEQ 0325s
0335	IL-1299-C Box	9	1	Unused
0350	Total-Subtractions	10	12	Numeric. Sum of Lines 5 through 9
0360	Base Income	11	12	Numeric. Line 4 minus Line 10
0370	Federal Exempt Count	12a	2	Numeric
0371	Dependent Claimed Count	12b	1	Numeric. "0", "1" or "2"
0380	Standard Exemption Allowance	12a	12	Numeric. SEQ 0370 times \$2,000
0390	Dependent Exemption Allowance	12b	12	Numeric. SEQ 0371 times \$2,000
0400	Primary Over 65 Exempt Box	12c	1	Alpha. Blank or "X"
0401	Primary Blind Exempt Box	12d	1	Alpha. Blank or "X"
0410	Secondary Over 65 Exempt Box	12c	1	Alpha. Blank or "X"
0411	Secondary Blind Exempt Box	12d	1	Alpha. Blank or "X"
0415	Total 65 or Older Exempt Count	12c	1	Numeric. "0", "1", or "2". Less than 3 if filing status equal "2", Less than 2 if filing status not equal "2".
0420	65 or Older Exemption Allowance	12c	12	Numeric. SEQ 0415 times \$1,000
0425	Total Blind Exempt Count	12d	1	Numeric. "0", "1", or "2". Less than 3 if filing status equal "2", Less than 2 if filing status not equal "2".
0430	Blind Exemption Allowance	12d	12	Numeric. SEQ 0425 times \$1,000
0440	Total Exemption Allowance	12	12	Numeric. Not greater than the sum of SEQ 0380 plus SEQ 0390 plus SEQ 0420 plus SEQ 0430.

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Field No.	Identification	Form Ref.	Length	Field Description
0450	Net Income	13	12	Numeric. Line 11 minus Line 12 for Illinois Resident; blank for Nonresident or Part-year Resident
0460	Nonresident Box	14	1	Alpha. Blank or "X"
0461	Part-year Resident Box	14	1	Alpha. Blank or "X"
Only one resident box may be selected, not both				
0470	NR Base Income	14	12	Numeric. Equals Schedule NR, Line 47. Required if Non-resident or Part-year Resident Box checked.
0490	Tax	15	12	Numeric. Not < zero, Line 13 times 3% (.03) for Illinois Resident; Schedule NR, Line 53 for Nonresident or Part-year Resident
	Record Terminus Character		1	Value "#"

Section 10

Illinois IL-1040

Field No.	Identification	Form Ref.	Length	Field Description
I	Byte Count, Page 2		4	"0667" for fixed; "nnnn" for variable
	Start of Record Sentinel		4	Value "****"
I0492	Record ID		6	"RETbbb"
I0493	Return type		6	"IL1040"
I0494	Page number		5	"PG02b"
I0495	Primary Social Security number		9	Numeric
I0496	Reserved		1	Blank
I0497	Tax period		6	YYYYMM; Value "200312"
I0498	Reserved		1	Blank
I0499	Tax repeated	16	12	Numeric. Equals IL-1040, Line 15 (SEQ 0490)
0500	IL Tax Withheld	17	12	Numeric. W-2, W-G, or 1099-R must be present in electronic transmission.
0510	Estimated Payments	18	12	Numeric
0520	Credit Schedule-CR	19	12	Numeric. Equals Schedule CR, Line 8 for Full Year Illinois Resident.
0524	Property-Tax	20a	12	Numeric
I0526	Credit-Property-Tax	20b	12	Numeric. Line 20a times 5% (.05), not to exceed Line 15 minus Line 19
0534	Education-Expense	21a	12	Numeric. Equals Schedule ED, Line 1
0536	Credit-Education-Expense	21b	12	Numeric. Equals Schedule ED, Line 10
0544	Fed-Earned-Income-Credit	22a	12	Numeric

Section 10**Illinois IL-1040**

Field No.	Identification	Form Ref.	Length	Field Description
0546	IL-Earned-Income-Credit	22b	12	Numeric
0547	IL-Earned-Income Qualifying Child Box	22	1	Alpha. Blank or "X"
0550	Credit-Schedule-1299C	23	12	Unused
0560	Total-Pay-Credit	24	12	Numeric. Sum of Lines 17 through 23
0600	Overpayment (Gross)	25	12	Numeric. Not < zero. If Line 24 > Line 16, then Line 24 minus Line 16; else, blank
0610	Tax Due	26	12	Numeric. Not < zero. If Line 16 > Line 24, then Line 16 minus Line 24; else, blank
0620	Penalty IL-2210	27	12	Numeric
0625	IL-2210 Box	27a	1	Unused
0627	Farmer Box	27b	1	Alpha. Blank or "X"
0630	Contribution a	28a	12	Numeric. Contribution a
0631	Contribution b	28b	12	Numeric. Contribution b
0632	Contribution c	28c	12	Numeric. Contribution c
0633	Contribution d	28d	12	Numeric. Contribution d
0634	Contribution e	28e	12	Numeric. Contribution e
0635	Contribution f	28f	12	Numeric. Contribution f
0636	Contribution g	28g	12	Numeric. Contribution g
0637	Contribution h	28h	12	Numeric. Contribution h
0638	Contribution i	28i	12	Numeric. Contribution i
0639	Contribution j	28j	12	Numeric. Contribution j
0640	Contribution k	28k	12	Numeric. Contribution k
0641	Contribution l	28l	12	Numeric. Contribution l

Section 10

Illinois IL-1040

Field No.	Identification	Form Ref.	Length	Field Description
0650	Total Contributions	28	12	Numeric. Sum of Lines 28a through 28l
0660	Total Penalty and Donations	29	12	Numeric. Sum of Lines 27 and 28
0670	Overpay minus Contributions	30	12	Numeric. If line 25 > zero and > Line 29, then Line 25 minus Line 29, else; blank
0680	Carry Forward	31	12	Numeric. Not > Line 30
0690	Refund	32	12	Numeric. Line 30 minus Line 31
0700	Amount you owe	34	12	Numeric. If Line 26 > zero, then Line 26 plus Line 29; if Line 25 > zero and < Line 29, then Line 29 minus Line 25; else, blank
0800	Filer's Daytime Telephone	SIG	10	Alphanumeric
0810	Primary Taxpayer IL-PIN	SIG	8	Numeric. PC Software On-line Filing use only. Required for On-line returns.
0811	Prior Year Adjusted Gross Income, IL-1040, Line 1	SIG	12	Numeric
0812	Primary Taxpayer Drivers License Number	SIG	12	Alphanumeric
0813	Primary Taxpayer 9 digit Zip Code	SIG	12	Numeric. Left-Justified
0820	Secondary Taxpayer IL-PIN	SIG	8	Numeric. PC Software On-line Filing use only. Required for On-line returns when Filing Status is 2

Section 10

Illinois IL-1040

Field No.	Identification	Form Ref.	Length	Field Description
0821	Prior Year Adjusted Gross Income, IL-1040, Line 1	SIG	12	Numeric
0822	Secondary Taxpayer Drivers License Number	SIG	12	Alphanumeric
0823	Secondary Taxpayer 9 digit Zip Code	SIG	12	Numeric. Left-Justified
0900	Paid-Prep-Name	SIG	35	Alphanumeric
0910	Paid-Prep-SSN-FEIN-PTIN	SIG	9	Alphanumeric
0920	Paid-Prep-Telephone	SIG	10	Alphanumeric

If one Paid-Prep field is present all three must be present.

0925	Crd-Amount	PYMNT	12	Unused
0930	Crd-Number	PYMNT	16	Unused
0940	Crd-Expiration-Date	PYMNT	6	Unused
0945	Crd-Authorization	PYMNT	10	Unused

If one Crd field is present all four must be present.

0950	Routing-Transit-Number	33	9	Numeric
0960	Checking-Acct-Ind	33	1	Alpha. Blank or "X"
0970	Savings-Acct-Ind	33	1	Alpha. Blank or "X"
0972	Depositor-Account-Number	33	17	Alphanumeric

■ IL-1040 (SEQ 0950, SEQ 0960, SEQ 0970, and SEQ 0972) are for REFUND Returns with Direct Deposit only.

0995	Refund-Indicator	DIRDEP	1	NO ENTRY
	Record Terminus Character		1	Value "#"

Section 11

Illinois Schedule NR

Field No.	Identification	Form Ref.	Length	Field Description
I	Byte Count, Page 1		4	"0499" for fixed; "nnnn" for variable
	Start Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbbb"
0001	Schedule type		6	"ILNRbb"
0002	Page number		5	"PG01b"
0003	Primary Social Security number		9	Numeric
0004	Reserved		1	Blank
0005	Schedule Occurrence Number		7	Numeric. Value "0000001"
I 0010	Full Yr Illinois Resident Yes Box	3	1	Alpha. Blank or "X"
I 0020	Full Yr Illinois Resident No Box	3	1	Alpha. Blank or "X"
I 0030	Primary Taxpayer IL Residence From Date	4a	8	YYYYMMDD
I 0031	Secondary Taxpayer IL Residence From Date	4b	8	YYYYMMDD
I 0040	Primary Taxpayer IL Residence To Date	4a	8	YYYYMMDD
I 0041	Secondary Taxpayer IL Residence To Date	4b	8	YYYYMMDD
I 0045	Primary Taxpayer Other State	4a	2	Alpha. 2 character State abbreviation
I 0046	Secondary Taxpayer Other State	4b	2	Alpha. 2 character State abbreviation
I 0050	Primary Taxpayer Other State From Date	4a	8	YYYYMMDD
I 0051	Secondary Taxpayer Other State From Date	4b	8	YYYYMMDD
I 0055	Primary Taxpayer Other State To Date	4a	8	YYYYMMDD
I 0056	Secondary Taxpayer Other State To Date	4b	8	YYYYMMDD
0060	Iowa Box	5	1	Alpha. Blank or "X"
0070	Kentucky Box	5	1	Alpha. Blank or "X"
0080	Michigan Box	5	1	Alpha. Blank or "X"
0090	Wisconsin Box	5	1	Alpha. Blank or "X"
*0100	Other-State-1	6a	6	Alphanumeric. "STMbnn", blank or State ID left-justified.

Section 11

Illinois Schedule NR

Field No.	Identification	Form Ref.	Length	Field Description
+0110	Other State-2	6b	2	Alphanumeric
+0120	Other State-3	6c	2	Alphanumeric
0180	Wages, Salaries, Tips	7A	12	Numeric
0190	Wages, Salaries, Tips	7B	12	Numeric
0200	Interest Income	8A	12	Numeric
0210	Interest Income	8B	12	Numeric
0220	Dividend Income	9A	12	Numeric
0230	Dividend Income	9B	12	Numeric
0240	Taxable Refunds	10A	12	Numeric
0250	Taxable Refunds	10B	12	Numeric
0260	Alimony Received	11A	12	Numeric
0270	Alimony Received	11B	12	Numeric
0280	Business Income or Loss	12A	12	Numeric
0290	Business Income or Loss	12B	12	Numeric
0300	Capital Gains or Loss	13A	12	Numeric
0310	Capital Gains or Loss	13B	12	Numeric
0320	Other Gains or Losses	14A	12	Numeric
0330	Other Gains or Losses	14B	12	Numeric
0340	IRA Distributions	15A	12	Numeric
0350	IRA Distributions	15B	12	Numeric
0360	Pensions and Annuities	16A	12	Numeric
0370	Pensions and Annuities	16B	12	Numeric
0380	Rents, Royalties, etc.	17A	12	Numeric
0390	Rents, Royalties, etc.	17B	12	Numeric
0400	Farm Income or Loss	18A	12	Numeric
0410	Farm Income or Loss	18B	12	Numeric
0420	Unemployment	19A	12	Numeric
0430	Unemployment	19B	12	Numeric
0440	Social Security	20A	12	Numeric
0450	Social Security	20B	12	Numeric
0460	Other Income	21A	12	Numeric
0470	Other Income	21B	12	Numeric
0480	IL Portion of Federal Total Income	22B	12	Numeric. Sum of Lines 7 through 21, Column B only

Record Terminus Character

1

Value “#”

Section 11

Illinois Schedule NR

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count, Page 2		4	"0689" for fixed; "nnnn" for variable
	Start of Record Sentinel		4	Value "****"
0481	Record ID		6	"SCHbbb"
0482	Schedule type		6	"ILNRbb"
0483	Page number		5	"PG02b"
0484	Primary Social Security number		9	Numeric
0485	Reserved		1	Blank
0486	Schedule Occurrence Number		7	Numeric. Value "0000001"
0487	IL Portion of Federal Total Income Repeated	23B	12	Numeric
0488	Educator Expense	24A	12	Numeric
0489	Educator Expense	24B	12	Numeric
0490	IRA Deduction	25A	12	Numeric
0500	IRA Deduction	25B	12	Numeric
0510	Student Loan Interest	26A	12	Numeric
0520	Student Loan Interest	26B	12	Numeric
0525	Deduction for Tuition and Fees	27A	12	Numeric
0526	Deduction for Tuition and Fees	27B	12	Numeric
0550	Moving Expenses	28A	12	Numeric
0560	Moving Expenses	28B	12	Numeric
0570	One-half Self-Employment Tax	29A	12	Numeric
0580	One-half Self-Employment Tax	29B	12	Numeric
0590	Self-Employed Health Insurance	30A	12	Numeric
0600	Self-Employed Health Insurance	30B	12	Numeric
0610	Self-Employed (SEP), Simple	31A	12	Numeric
0620	Self-Employed (SEP), Simple	31B	12	Numeric
0630	Penalty on Early Withdrawal	32A	12	Numeric
0640	Penalty on Early Withdrawal	32B	12	Numeric
0650	Alimony Paid	33A	12	Numeric
0660	Alimony Paid	33B	12	Numeric
0667	Other Adjustments (MSA)	34A	12	Numeric
0668	Other Adjustments (MSA)	34B	12	Numeric

Section 11

Illinois Schedule NR

Field No.	Identification	Form Ref.	Length	Field Description
0670	IL Portion of Federal Adjustments to Income	35B	12	Numeric. Sum of Lines 24 through 34, Column B only
0680	Federal AGI	36A	12	Numeric
0690	IL Portion of Federal AGI	37B	12	Numeric. Line 23B minus Line 35B
0710	Federally Tax-Exempt Interest	38A	12	Numeric
0720	Federally Tax-Exempt Interest	38B	12	Numeric
*0725	Other-Add-Lit	39LIT	20	Alphanumeric or "STMbnn"
+0726	Other-Add-Amt	39	12	Numeric
0730	Other Additions Total	39A	12	Numeric
0740	Other Additions Total	39B	12	Numeric
0750	IL Portion of Total Income	40B	12	Numeric. Sum of Lines 37 through 39, Column B only
0760	Federally Taxed Retirement & SS	41A	12	Numeric
0770	Federally Taxed Retirement & SS	41B	12	Numeric
0780	Military Pay	42A	12	Numeric
0790	Military Pay	42B	12	Numeric
0800	IL Income Tax Refund	43A	12	Numeric
0810	IL Income Tax Refund	43B	12	Numeric
0820	U.S. Government Obligations	44A	12	Numeric
0830	U.S. Government Obligations	44B	12	Numeric
*0835	Other-Sub-Lit	45LIT	20	Alphanumeric or "STMbnn"
+0836	Other-Sub-Amt	45	12	Numeric
0840	Other Subtractions Total	45A	12	Numeric
0850	Other Subtractions Total	45B	12	Numeric
0860	IL Portion of Total Subtractions	46B	12	Numeric. Sum of Lines 41 through 45, Column B only
0870	IL Portion of Total Base Income	47	12	Numeric. Line 40B minus Line 46B
0880	IL-1040 Base Income	48	12	Numeric

Section 11

Illinois Schedule NR

Field No.	Identification	Form Ref.	Length	Field Description
0890	Line 47 divided by Line 48, Base Income	49	6	Ratio. See Error Code 592 for detailed instructions.
0900	Exemption Allowance	50	12	Numeric
0910	Line 49 times Line 50	51	12	Numeric
0920	Line 47 minus Line 51	52	12	Numeric
0930	TAX - Line 52 times 3% (.03)	53	12	Numeric
	Record Terminus Character		1	Value “#”

Section 12

Illinois Schedule CR

For Electronic Filing, Schedule CR is only allowed for full year Illinois Residents. Schedule CR credit is limited to the 6 bordering states of IA, IN, KY, MI, MO, WI. Multiple schedules are allowed.

Field No.	Identification	Form Ref.	Length	Field Description
1	Byte Count		4	"0489" for fixed; "nnnn" for variable
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbbb"
0001	Schedule type		6	"ILCRbb"
0002	Page number		5	"PG01b"
0003	Primary Social Security number		9	Numeric
0004	Reserved		1	Blank
1 0005	Schedule Occurrence Number		7	Numeric. Value "0000001 - 0000010" (Multiple schedules allowed.)
0010	IL Base Income	1	12	Numeric
1 0020	State Name 1	2a	2	Alpha. State Abbreviation IA, IN, KY, MI, MO, WI
1 0022	Taxing District 1	2a	20	Alphanumeric
1 0024	IL Base Income Taxed by Other State 1	2a	12	Numeric
1 0026	Tax Paid to Other State 1	2a	12	Numeric
1 0030	State Name 2	2b	2	Alpha. State Abbreviation IA, IN, KY, MI, MO, WI
1 0032	Taxing District 2	2b	20	Alphanumeric
1 0034	IL Base Income Taxed by Other State 2	2b	12	Numeric
1 0036	Tax Paid to Other State 2	2b	12	Numeric
1 0040	State Name 3	2c	2	Alpha. State Abbreviation IA, IN, KY, MI, MO, WI
1 0042	Taxing District 3	2c	20	Alphanumeric
1 0044	IL Base Income Taxed by Other State 3	2c	12	Numeric
1 0046	Tax Paid to Other State 3	2c	12	Numeric

Section 12

Illinois Schedule CR

Field No.	Identification	Form Ref.	Length	Field Description
0050	State Name 4	2d	2	Alpha. State Abbreviation IA, IN, KY, MI, MO, WI
0052	Taxing District 4	2d	20	Alphanumeric
0054	IL Base Income Taxed by Other State 4	2d	12	Numeric
0056	Tax Paid to Other State 4	2d	12	Numeric
0060	State Name 5	2e	2	Alpha. State Abbreviation IA, IN, KY, MI, MO, WI
0062	Taxing District 5	2e	20	Alphanumeric
0064	IL Base Income Taxed by Other State 5	2e	12	Numeric
0066	Tax Paid to Other State 5	2e	12	Numeric
0070	State Name 6	2f	2	Alpha. State Abbreviation IA, IN, KY, MI, MO, WI
0072	Taxing District 6	2f	20	Alphanumeric
0074	IL Base Income Taxed by Other State 6	2f	12	Numeric
0076	Tax Paid to Other State 6	2f	12	Numeric
0080	State Name 7	2g	2	Alpha. State Abbreviation IA, IN, KY, MI, MO, WI
0082	Taxing District 7	2g	20	Alphanumeric
0084	IL Base Income Taxed by Other State 7	2g	12	Numeric
0086	Tax Paid to Other State 7	2g	12	Numeric
0090	State Name 8	2h	2	Alpha. State Abbreviation IA, IN, KY, MI, MO, WI
0092	Taxing District 8	2h	20	Alphanumeric
0094	IL Base Income Taxed by Other State 8	2h	12	Numeric
0096	Tax Paid to Other State 8	2h	12	Numeric

Section 12

Illinois Schedule CR

Field No.	Identification	Form Ref.	Length	Field Description
0140	Total Tax Paid to Other States	3	12	Numeric
0150	Double Taxed Base Income	4	12	Numeric
0160	IL Tax Due	5	12	Numeric. IL-1040 , Line 15
0170	Double Taxed Base Income divided by IL Base Income	6	6	Ratio - Line 4 divided by Line 1. (See Error Code 704 for detailed instructions.)
0180	IL Tax Eligible for Credit	7	12	Numeric. Line 5 times Line 6
0190	Schedule CR Tax Credit	8	12	Numeric. Lesser of CR Lines 3, 5, or 7
	Record Terminus Character		1	Value “#”

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Section 13

Illinois Schedule ED Schedule ED is limited to grades K-12 only. Multiple Schedules are allowed.

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0954" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbbb"
0001	Schedule type		6	"ILEDbb"
0002	Page number		5	"PG01b"
0003	Primary Social Security number		9	Numeric
0004	Reserved		1	Blank
0005	Schedule Occurrence Number		7	Numeric. Value "0000001 - 0000010". (Multiple schedules allowed.)
0010	Student Last Name 1	1a	20	Alpha
0015	Student First Name 1	1a	15	Alpha
0020	Student SSN 1	1a	9	Numeric
0025	Student Grade 1	1a	2	Alphanumeric. K through 12
0030	School Name 1	1a	35	Alphanumeric
0035	School City 1	1a	20	Alpha
0040	Student Total 1	1a	12	Numeric. Tuition, Book Fees, Lab Fees.
0050	Student Last Name 2	1b	20	Alpha
0055	Student First Name 2	1b	15	Alpha
0060	Student SSN 2	1b	9	Numeric
0065	Student Grade 2	1b	2	Alphanumeric. K through 12
0070	School Name 2	1b	35	Alphanumeric
0075	School City 2	1b	20	Alpha
0080	Student Total 2	1b	12	Numeric. Tuition, Book Fees, Lab Fees.
0090	Student Last Name 3	1c	20	Alpha
0095	Student First Name 3	1c	15	Alpha
0100	Student SSN 3	1c	9	Numeric

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Section 13

Illinois Schedule ED

Field No.	Identification	Form Ref.	Length	Field Description
I0105	Student Grade 3	1c	2	Alphanumeric. K through 12
I0110	School Name 3	1c	35	Alphanumeric
I0115	School City 3	1c	20	Alpha
I0120	Student Total 3	1c	12	Numeric. Tuition, Book Fees, Lab Fees.
I0130	Student Last Name 4	1d	20	Alpha
I0135	Student First Name 4	1d	15	Alpha
I0140	Student SSN 4	1d	9	Numeric
I0145	Student Grade 4	1d	2	Alphanumeric. K through 12
I0150	School Name 4	1d	35	Alphanumeric
I0155	School City 4	1d	20	Alpha
I0160	Student Total 4	1d	12	Numeric. Tuition, Book Fees, Lab Fees.
I0170	Student Last Name 5	1e	20	Alpha
I0175	Student First Name 5	1e	15	Alpha
I0180	Student SSN 5	1e	9	Numeric
I0185	Student Grade 5	1e	2	Alphanumeric. K through 12
I0190	School Name 5	1e	35	Alphanumeric
I0195	School City 5	1e	20	Alpha
I0200	Student Total 5	1e	12	Numeric. Tuition, Book Fees, Lab Fees.
I0210	Student Last Name 6	1f	20	Alpha
I0215	Student First Name 6	1f	15	Alpha
I0220	Student SSN 6	1f	9	Numeric
I0225	Student Grade 6	1f	2	Alphanumeric. K through 12
I0230	School Name 6	1f	35	Alphanumeric
I0235	School City 6	1f	20	Alpha
I0240	Student Total 6	1f	12	Numeric. Tuition, Book Fees, Lab Fees.
I0250	Student Last Name 7	1g	20	Alpha
I0255	Student First Name 7	1g	15	Alpha
I0260	Student SSN 7	1g	9	Numeric
I0265	Student Grade 7	1g	2	Alphanumeric. K through 12

Section 13

Illinois Schedule ED

Field No.	Identification	Form Ref.	Length	Field Description
0270	School Name 7	1g	35	Alphanumeric
0275	School City 7	1g	20	Alpha
0280	Student Total 7	1g	12	Numeric. Tuition, Book Fees, Lab Fees.
0310	Total Qualified Expenses	1	12	Numeric. Sum of SEQ 0040+SEQ 0080+SEQ 0120+SEQ 0160+SEQ 0200+SEQ 0240+SEQ 0280
0320	Deductible Base Amount	2	12	Numeric. Value \$250
0330	Eligible Expense Amount	3	12	Numeric. Line 1 minus Line 2
0340	Base Credit Amount	4	12	Numeric. Line 3 times 25% (.25)
0350	IL Tax Amount	5	12	Numeric. IL-1040, Line 15
0360	IL-1040 Credit Schedule-CR	6	12	Numeric. IL-1040, Line 19
0370	IL-1040 Property Tax Credit	7	12	Numeric. IL-1040, Line 20
0380	Total IL-1040 Credits	8	12	Numeric. Sum of Line 6 plus Line 7 (SEQ 0360 + SEQ 0370)
0390	Adjusted IL Tax Eligible Credit Amount	9	12	Numeric. Line 5 minus Line 8.
0400	IL Education Expense Credit	10	12	Numeric. Lesser amount of Line 4, Line 9, or \$500. Credit limited to \$500.
	Record Terminus Character		1	Value “#”

Section 14

Form W-2

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0785" for fixed; "nnnn" for variable
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"W-2bbb"
0002	Page number		5	"PG01b"
0003	Primary Social Security number		9	Numeric
0004	Reserved		1	Blank
0005	Form Occurrence number		7	"0000001-0000050"
0010	Corrected W-2		1	Alpha. Blank or "X"
0020	Control Number	a	14	Alphanumeric or blank
0030	Void Ind		1	Alpha. Blank or "X"
0040	Employer Identification Number	b	9	Numeric
0045	Employer Name Control	c	4	First four significant characters of employer's name
0050	Employer Name	c	35	Alphanumeric. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma(,), plus (+), and blank ()
0055	Employer Name Line 2	c	35	Alphanumeric. In-Care-of-Addressee or address continuation. Allowable special characters are: space, ampersand (&), hyphen (-), slash (/), and percent (%).
0060	Employer Address	c	35	Alphanumeric. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%), and Literal "NONE"
0070	Employer City	c	22	Alphanumeric. Allowable special character is space
0073	Employer State	c	2	Alpha. Standard Postal Abbreviations or Period (.)
0075	Employer ZIP	c	12	Numeric. Left-justified
0080	Employee SSN	d	9	Numeric. W-2 Social Security Number
0090	Employee Name	e	35	Alphanumeric. Allowable special character is: hyphen (-) or blank

Section 14

Form W-2

Field No.	Identification	Form Ref.	Length	Field Description
0100	Employee Address	f	35	Alphanumeric. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) or blank
0105	Employee Address Continuation	f	35	Alphanumeric
0110	Employee City	f	22	Alphanumeric. Allowable special character is space
0113	Employee State	f	2	Alpha. Standard Postal Abbreviations or Period (.)
0115	Employee ZIP	f	12	Numeric. Left-justified
0120	Wages	1	12	Numeric
0130	Withholding	2	12	Numeric
0140	Social Security Wages	3	12	Numeric
0150	Social Security Tax	4	12	Numeric
0160	Medicare Wages and Tips	5	12	Numeric
0170	Medicare Tax Withheld	6	12	Numeric
0180	Social Security Tips	7	12	Numeric
0190	Allocated Tips	8	12	Numeric
0200	Advance EIC Payment	9	12	Numeric
0210	Dependent Care Benefits	10	12	Numeric
0220	Nonqualified Plans	11	12	Numeric
1*0242	Employer's Use Code 1	12a	6	Alphanumeric. A-H, J-N, P, R-T, V, "STMBnn" or blank
1+0244	Year 1 (for Prior Yr USERRA Contribution)	12a	2	Numeric. YY or blank
1+0246	Employer's Use Amount 1	12a	12	Numeric
10252	Employer's Use Code 2	12b	6	Alpha. A-H, J-N, P, R-T, V, or blank
0254	Year 2 (for Prior YR USERRA Contribution)	12b	2	Numeric. YY or blank
0256	Employer's Use Amount 2	12b	12	Numeric
10257	Employer's Use Code 3	12c	6	Alpha. A-H, J-N, P, R-T, V, or blank
0258	Year 3 (for Prior YR USERRA Contribution)	12c	2	Numeric. YY or blank
0259	Employer's Use Amount 3	12c	12	Numeric

Section 14

Form W-2

Field No.	Identification	Form Ref.	Length	Field Description
0260	Employer's Use Code 4	12d	6	Alpha. A-H, J-N, P, R-T, V, or blank
0261	Year 4 (for Prior Yr USERRA Contribution)	12d	2	Numeric. YY or blank
0262	Employer's Use Amount 4	12d	12	Numeric
0265	Statutory Employee Ind	13	1	"X" or Blank
0267	Retirement Plan Ind	13	1	"X" or Blank
0269	Third Party Sick Pay Ind	13	1	"X" or Blank
0270	Other Deductions/Benefits Type 1	14	8	Alphanumeric, "STMbnn" or blank
+0272	Other Deductions/Benefits Amt 1	14	12	Numeric
0280	Other Deductions/Benefits Type 2	14	8	Alphanumeric
0282	Other Deductions/Benefits Amt 2	14	12	Numeric
0290	Other Deductions/Benefits Type 3	14	8	Alphanumeric
0292	Other Deductions/Benefits Amt 3	14	12	Numeric
0370	State Name 1	15	2	Standard Postal Abbreviations
0380	Employer's State ID Number 1	15	14	Alphanumeric or blank
0390	State Wages 1	16	12	Numeric
0400	State Income Tax 1	17	12	Numeric
0405	Local Wages/Tips 1	18	12	Numeric
0407	Local Income Tax 1	19	12	Numeric
0410	Name of Locality 1	20	9	Alphanumeric
0440	State Name 2	15	2	Standard Postal Abbreviations
0450	Employer's State ID Number 2	15	14	Alphanumeric or blank
0460	State Wages 2	16	12	Numeric
0470	State Income Tax 2	17	12	Numeric
0475	Local Wages/Tips 2	18	12	Numeric
0477	Local Income Tax 2	19	12	Numeric
0480	Name of Locality 2	20	9	Alphanumeric
0510	W-2 Indicator		1	"N" nonstandard W-2 (for altered, typed, or handwritten forms) or "S" standard W-2
	Record Terminus Character		1	Value "#"

Section 15

Form W-2G

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0521" for fixed; "nnnn" for variable
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form number		6	"W-2Gbb"
0002	Page number		5	"PG01b"
0003	Primary Social Security number		9	Numeric
0004	Reserved		1	Blank
0005	Form Occurrence number		7	"0000001-0000030"
0015	Payer Name Control		4	First four significant characters of payer's name
0020	Payer Name		35	Alphanumeric. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+), and blank ()
0021	Payer Name Line 2		35	Alphanumeric. In-Care-of-Addressee or address continuation. Allowable special characters are: space, ampersand (&), hyphen (-), slash (/), and percent (%)
0022	Payer's Address		35	Alphanumeric. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%), and literal "NONE"
0023	Payer's City		22	Alphanumeric. Allowable special character is space
0024	Payer's State		2	Alpha. Standard Postal Abbreviations or Period (.)
0025	Payer's ZIP		12	Numeric. Left-justified
0026	Payer Identification Number		9	Numeric
0030	Payer Telephone Number		10	Numeric
0040	Gross Winnings, <i>etc.</i>	1	12	Numeric
0050	Withholding	2	12	Numeric
0080	Type Of Wager	3	13	Alphanumeric
0090	Date Won	4	8	YYYYMMDD

Section 15

Form W-2G

Field No.	Identification	Form Ref.	Length	Field Description
0100	Transaction	5	13	Alphanumeric
0105	Race	6	13	Alphanumeric
0120	Winnings from Identical Wagers	7	12	Numeric
0130	Cashier	8	13	Alphanumeric
0140	Winner's Name		35	Alphanumeric. Allowable special character is hyphen (-)
0142	Winner's Address		35	Alphanumeric. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%), and Literal "NONE"
0143	Winner's Address Continuation		35	Alphanumeric
0144	Winner's City		22	Alphanumeric. Allowable special character is space
0146	Winner's State		2	Alpha. Standard Postal Abbreviations or Period (.)
0148	Winner's ZIP		12	Numeric. Left-justified
0150	SSN	9	9	Numeric. W-2G Social Security Number
0160	Window	10	13	Alphanumeric
0180	First I.D.	11	13	Alphanumeric
0190	Second I.D.	12	13	Alphanumeric
0200	State Name	13	2	Alpha. Standard Postal Abbreviations
Note: If Postal Abbreviation is not present the withholding will not be counted.				
0201	Payer's State I.D. No.	13	14	Alphanumeric
0210	State Income Tax Withheld	14	12	Numeric
0220	W-2-G Indicator		1	"N" nonstandard W-2-G (for altered, typed, or handwritten forms) or "S" standard W-2-G
	Record Terminus Character		1	Value "#"

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Section 16

Form 1099-R

Field No.	Identification	Form Ref.	Length	Field Description
I	Byte Count		4	"0638" for fixed; "nnnn" for variable
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form number		6	"1099Rb"
0002	Page number		5	"PG01b"
0003	Primary Social Security number		9	Numeric
0004	Reserved		1	Blank
I 0005	Form Occurrence number		7	Value "0000001-0000020"
0010	Corrected Box		1	Alphanumeric. Blank or "X"
0015	Payer Name Control		4	First four significant characters of payer's name
0020	Payer Name		35	Alphanumeric. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+), and blank ()
0025	Payer Name Line 2		35	Alphanumeric. In-Care-of-Addressee or address continuation. Allowable special characters are: space, ampersand (&), hyphen (-), slash (/), and percent (%)
0030	Payer Address		35	Alphanumeric. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%), and Literal "NONE"
0040	Payer City		22	Alphanumeric. Allowable special character is space
0042	Payer State		2	Alpha. Standard Postal Abbreviations or Period (.)
0044	Payer ZIP		12	Numeric. Left-justified
0050	Payer Identification Number		9	Numeric
0060	SSN		9	Numeric. 1099-R Social Security Number
0070	Recipient's Name		35	Alphanumeric. Allowable special character is hyphen (-)

Section 16

Form 1099-R

Field No.	Identification	Form Ref.	Length	Field Description
0080	Recipient's Address		35	Alphanumeric. Allowable special characters are: amper-sand (&), hyphen (-), slash (/), comma (,), percent (%), and Literal "NONE"
0085	Recipient's Address Continuation		35	Alphanumeric
0090	Recipient's City		22	Alphanumeric. Allowable special character is space
0092	Recipient's State		2	Alpha. Standard Postal Abbreviations or Period (.)
0094	Recipient's ZIP		12	Numeric. Left-justified
0100	Account Number		30	Alphanumeric
0110	Gross Distribution	1	12	Numeric
0120	Taxable Amount	2a	12	Numeric
0130	Taxable Amt Not Determined Ind	2b	1	Alphanumeric. Blank or "X"
0140	Total Distribution Ind	2b	1	Alphanumeric. Blank or "X"
0150	Tax Amt, Cap Gain	3	12	Numeric
0160	Withholding	4	12	Numeric
0170	Employee Ins Contribution	5	12	Numeric
0180	Unrealized Sec Appreciation	6	12	Numeric
0190	Distribution Code	7	2	Alphanumeric or blank
0200	IRA/SEP/SIMPLE Ind	7	1	Alphanumeric. Blank or "X"
0210	Other Distribution	8	12	Numeric
0220	Other Distribution Percentage	8	6	Percent
0230	Total Distribution Percentage	9a	6	Percent
0231	Recipient's Total Contributions	9b	12	Numeric
0240	State Income Tax Withheld -1	10(1)	12	Numeric
0246	State Name -1	11(1)	2	Alpha. Standard Postal Abbreviations
0250	Payer State I.D. No. -1	11(1)	14	Alphanumeric
0255	State Distribution -1	12(1)	12	Numeric
0260	Local Income Tax Withheld -1	13(1)	12	Numeric
0270	Name of Locality -1	14(1)	9	Alphanumeric
0275	Local Distribution -115(1)		12	Numeric
0280	State Income Tax Withheld -2	10(2)	12	Numeric

Section 16

Form 1099-R

Field No.	Identification	Form Ref.	Length	Field Description
0286	State Name -2	11(2)	2	Alpha. Standard Postal Abbreviations
0290	Payer State I.D. No. -2	11(2)	14	Alphanumeric
0300	State Distribution -2	12(2)	12	Numeric
0310	Local Income Tax Withheld -2	13(2)	12	Numeric
0320	Name of Locality -2	14(2)	9	Alphanumeric
0330	Local Distribution -2	15(2)	12	Numeric
0340	1099-R Indicator		1	"N" nonstandard 1099-R (for altered, typed, or handwritten forms) or "S" standard 1099-R
	Record Terminus Character		1	Value "#"

Section 17

Form IL-Payment - For Balance Due returns with Electronic Funds Withdrawal only

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0179" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"ILPMTb"
0002	Page number		5	"PG01b"
0003	Taxpayer Identification Number		9	Numeric. Primary SSN
0004	Reserved		1	Blank
0005	Form Occurrence Number		7	Value "0000001"
0010	Primary Social Security Number		9	Numeric
0020	Secondary Social Security Number		9	Numeric
0030	Routing Transit Number		9	Numeric
0040	Bank Account Number		17	Alphanumeric
0050	Type of Account		1	Numeric. "1" = Checking "2" = Savings
0055	Name on Account		45	Alphanumeric
0060	Amount of Tax Payment		12	Numeric
0070	Tax Type Code		5	Value "01301". Standard FTA Typecode for IL-1040
0080	Settlement Date		8	YYYYMMDD. Date to Debit Bank Account
0090	Taxpayer's Daytime Phone Number		10	Numeric
0100	Reserved		1	Blank
0110	Reserved		5	Blank
0120	Reserved		5	Blank
	Record Terminus Character		1	Value "#"

Section 18

Statement Records

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0123"
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	Value "STMbnn", nn = 01-99
0001	Reserved		6	Blank
0002	Page Number		5	Value "PGnnb", nn = 01-02
0003	Primary-SSN		9	Numeric
0004	Reserved		1	Blank
0005	Line Number		5	Value "LNnnb", nn = 01-99
0006	Reserved		2	Blank
0010	Statement Data		80	"LN01" = Statement Title "LN02" = Column Headings or Blank "LN03-LN99" = Related data fields of the form or schedule
	Record Terminus Character		1	Value "#"

Illinois Federal/State Transmission Development

IL-1040 Federal/State Return Contents

The forms being accepted by Illinois in the federal/state electronic transmission method are the same as those accepted in the independent electronic transmission method:

- IL-1040, Illinois Individual Income Tax Return
- Schedule NR, Nonresident and Part-Year Resident Computation of Illinois Tax
- Schedule CR, Credit for Tax Paid to Other States
- Schedule ED, Credit for Qualified Education Expense
- Forms W-2, W-2G, and 1099-R withholding statements
- IL-Payment, Electronic Payment Record
- Illinois Statements
- U.S. Form 1040 (or 1040A), Pages 1 and 2, and its Statement Records necessary for support of IL-1040, Line 5
- U.S. Schedule B (or Schedule 1) and its Statement Records necessary for support of IL-1040, Line 8

The Illinois federal/state electronic transmission method will use the Internal Revenue Service (IRS) generic record (Form 0001) to carry the IL-1040 to the IRS. The IRS Unformatted Records (Form 0002) will contain the IL Schedule NR, IL Schedule CR, IL Schedule ED, any withholding forms, IL-Payment, Illinois statements, and U.S. return pages necessary for support of IL-1040 line entries.

Specifications Shared Between Federal/State and Independent

Those developers intending to develop for federal/state electronic transmission of Illinois returns should use the following sections of this booklet for guidance and specifications:

- Character Set, Introduction
- Acknowledgment Records, Section 8
- Illinois IL-1040 (record layouts), Section 10
- Illinois Schedule NR (record layouts), Section 11
- Illinois Schedule CR (record layouts), Section 12
- Illinois Schedule ED (record layouts), Section 13
- Illinois IL-Payment (record layouts), Section 17
- Illinois statements (record layouts), Section 5 and Section 18

Knowledge of the sections listed above will be essential to the development of a federal/state electronic transmission method. The material in this booklet is presented under the assumption that the developers understand the IRS Direct Electronic Filing Program of which the Federal/State Electronic Filing

Illinois Federal/State Transmission Development

Program is a part. Specifications that relate **only** to the Illinois independent electronic transmission method may be disregarded by federal/state developers. For example, specifications concerning TRANS Record requirements, and Summary Records will not be of concern to federal/state developers because those concepts are not used in the federal/state state packet.

A Word About Standards

The FTA Uniformity Task Force's "Standards and Guidelines for Electronic Filing," dated June 18, 1996, requests that states "clearly identify . . . how their layout differs from the standard." This is the case in the following instances:

- **Name Format Standard**

Illinois requires that Name Line 1, Name Line 2, and Name Line 3 be formatted as specified in the Generic Record Layout. Illinois now follows the IRS Generic Record name format.

- **Participant Information Standard**

The Participant Section is not used by Illinois. Some of this data is carried in the Alphanumeric Section, Alphanumeric Field 1, Sequence [0300].

Alphanumeric Field 2, Sequence [0305], is used for Illinois IL-1040 data.

- **Unformatted Record Guidelines**

The Illinois Schedule NR, Illinois Schedule CR, Illinois Schedule ED, Illinois Form IL-Payment, and Illinois statements are to be placed in the Unformatted record. IRS return records and wage form records are carried there. Illinois does not require that "forms should not be split across multiple [Unformatted] records." Illinois requires that schedules and forms not be split at the Header Record. If the schedule or form is split at the Header Record, the return will be rejected.

Return Acknowledgments

Even though some data is checked by the IRS, such as the required fields in the Entity Section of the generic record, data will also be checked by the Illinois Acknowledgment (ACK) system. This data must be edited by the state system to assure the quality of returns received and accepted in the Illinois Electronic Filing Program.

Illinois will edit and acknowledge all returns that pass the IRS edits. The returns will be accepted or rejected by the Illinois ACK system. The ACK records used for the Illinois independent electronic transmission method will also be used for the federal/state electronic transmission method. This Illinois ACK format is similar to that used in the IRS Direct Electronic Filing Program.

Transmitters are responsible for retrieving ACKs for federal/state returns by calling the Illinois Department of Revenue (IDOR) communications processor. Acknowledgements should

Illinois Federal/State Transmission Development

be retrieved on a continuous basis (daily, bi-weekly, weekly, *etc.*). Participants should not assume the IL-1040 is an accepted return based on the acceptance of the Federal return. Illinois provides a separate acknowledgement for the IL-1040. The logon consists of the Electronic Transmitter Identification number (ETIN) in combination with a password. A test password is given for testing and a production password is given for live transmission. Refer to the IL-1345, Part 3, for instructions and discussion of data communication with IDOR's communications processor.

Reject codes will be the same for federal/state electronically transmitted returns as for independent electronically transmitted returns in as much as they refer to the line data that makes up the return. There are some reject codes that apply only to independent electronic transmissions and will not be used to reject federal/state electronically transmitted returns.

Use of IRS Generic Record

The use of the IRS Generic Record is similar to the use made by other states. The layouts shown on the following pages stipulate how the IL-1040 return data should be placed in the IRS Generic Record.

Fields defined in the IRS Generic Record that are not used by the Illinois federal/state electronic transmission method are omitted from the layout. No use is made (at this time) of the Participant Section. Four fields are used in the Consistency Section.

The Total Federal Exempt field, Sequence 0155, in the Consistency Section must contain the number of exemptions used on the federal return. When the federal return type is EZ, the total exemptions should be placed in this field even though this count is not expressed on the EZ form itself.

In the Generic Record Layout that follows, the data field Identifications are named to relate to the IL-1040 return. The Identification will show the Illinois Form Field Number (Sequence number) assigned by the record layouts in Section 10. For example, you will find IRS Generic Record Sequence number 0055 in the Entity Section to contain the Spouse SSN [0030]. The Sequence [0030] is the field number of the Secondary SSN assigned on the IL-1040 record layout, Section 10. The Alphanumeric Field 1, IRS Generic Record Sequence [0305], subfield .25, is identified as Farmer Box [0627]. Sequence [0627] is the field number of the "Farmer Box" assigned on the IL-1040 record layout, Section 10. Likewise, in the Signed Numeric Section of the IRS generic record, Sequence [0360] contains IL-1040, field [0250], Total-Income.

Some fields on the IRS Generic Record have no direct counterpart on the Illinois return. All fields necessary are assigned a place somewhere in the IRS Generic Record.

IRS Federal/State Form 0001, Generic Record Layout

To clearly illustrate the assignments in the previous examples:

IRS Generic Record Field No. & I.D.		=	IL-1040 Layout Field	
0055	Secondary SSN [0030]	=	0030	Secondary SSN
0305.25	Farmer Box [0627]	=	0627	Farmer
0305.30	Other-Add-Lit [0220]	=	* 0220	Other-Add-Lit
0305.35	Other-Sub-Lit [0320]	=	* 0320	Other-Sub-Lit
0350	Other-Add-Amount [0225]	=	+ 0225	Other-Add-Amt
0360	Total-Income [0250]	=	0250	Total Income
0385	Other-Sub-Amount [0325]	=	+ 0325	Other-Sub-Amt

Notice that the bracketed sequence numbers in the generic record relate to the field sequence numbers of the state return record layout in Section 10.

Use of IRS Unformatted Record

The unformatted records in the Federal/State Electronic Filing Program will be used to transmit Illinois Schedules, withholding forms, Illinois Forms, Illinois Statements, and U.S. return pages for support of the IL-1040 line items. This will be in the unformatted record in either fixed or variable format in the following order:

- Illinois Schedules (ILNR, ILCR, ILED) that support line items on the IL-1040 in their Illinois Direct Electronic Filing Format
- Withholding forms (W-2, W-2G, 1099R) that contain "IL" withholding amounts in their IRS Direct Electronic Filing Format
- IL-Payment that contains "IL" electronic funds withdrawal information in their Illinois Direct Electronic Filing Format
- Illinois Statements that support "STMbnn" on their IL-1040 in the Generic Record or Schedule ILNR in the unformatted record in their Illinois Direct Electronic Filing Format
- U.S. 1040, Page 1 and 2 or U.S. 1040A, Page 1 and 2 contain pertinent information for the Illinois Tax Return in their IRS Direct Electronic Filing Format
- U.S. 1040, Schedule B or U.S. 1040A, Schedule 1 contain pertinent information for the Illinois Tax Return in their IRS Direct Electronic Filing Format
- U.S. Statements that support "STMbnn" on the U.S. 1040, U.S. 1040A, U.S. 1040, Schedule B or U.S. 1040A, Schedule 1 in their IRS Direct Electronic Filing Format

See the Introduction, General Description of File Format, for information explaining U.S. return pages as support for IL-1040, Line 5 and 8.

All records must have "*" converted to "!", and "#" converted to "\$" to be included in the Unformatted Records.

IRS Federal/State Form 0001, Generic Record Layout

Statements

The federal/state return handles Illinois STATEMENT fields in the same manner as the direct return. For example, IL-1040, Line 3, is used for other additions to income. If there is more than one occurrence, the Literal IRS Generic field 0305.30 will contain "STMbnn" and accompanying statements must be in the unformatted record. Statements contained in the unformatted record must have the accompanying "STMbnn" with the IL-1040, or referenced within the Schedule NR. Statement numbers cannot be duplicated between the state and the federal return.

Testing

After the software developer has completed testing with the IRS, they should contact the Illinois Department of Revenue when they are ready to test with Illinois. You may call us at 217 524-4097 to arrange for the test.

Testing will be done by transmitting ten "dummy" U.S. returns to the IRS Austin Service Center in test mode with ten Illinois test cases included. The Illinois test cases are described and defined in IL-1347, Illinois Department of Revenue Electronic Filing Test Package. The U.S. returns that will carry the federal/state Illinois returns must be created by the developer. They may be made up of the minimum U.S. 1040 return data necessary to support the state return and pass the IRS edits.

When all ten test returns have been accepted by the Illinois federal/state ACK process, call to ask for the test to be examined. At this point approval will be given or changes will be discussed and testing will be resumed.

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Field No.	Identification	Length	Description
***** Header Section *****			
	Byte Count	4	"2500" for fixed; "nnnn" for variable
	Start of Record Sentinel	4	Value "*****"
0000	Record ID Type	6	Value "STbbbb"
0001	Form Number	6	Value "0001bb"
0002	Page Number	5	Value "PG01b"
0003	Primary SSN	9	Numeric
0004	Reserved	1	Blank
0005	Form/Schedule Number	7	Numeric. Value "0000001"
0010	State Code	2	Alpha. Value "IL"
0019	State-Only-Indicator	2	"SO" (State only return data)
0020	Declaration Control Number	14	Numeric
a.	First Two Positions	2	Numeric. Value always "00"
b.	EFIN	6	Numeric
c.	Batch Number	3	Numeric. Value 000-999
d.	Serial Number	2	Numeric. Value 00-99
e.	Year Digit	1	Numeric. Value "4"
0023	Return Sequence Number	16	Numeric
a.	ETIN	5	Numeric
b.	Transmitters Use Field	2	Numeric
c.	Julian Date	3	Numeric
d.	Transmission Sequence Number	2	Numeric. Value 01-99
e.	Return Sequence Number	4	Numeric. Value 0001-9999
***** State Direct Deposit or Direct Debit Section *****			
0024	Direct Deposit/Debit Indicator	1	1 = Direct Deposit 2 = Direct Debit
0025	Reserved RTN Flag	1	Alphanumeric. State use only
0030	State Routing-Transit-Number [0950]	9	Numeric. Direct Deposit only
0032	State-RTN-Indicator	1	Numeric. 0 = No State RTN present 1 = State RTN found on FOMF 2 = State RTN not found on FOMF
0035	State Depositor Account-Number [0972]	17	Alphanumeric. Direct Deposit only
0040	State Checking-Acct-Ind [0960]	1	Alphanumeric. Blank or "X". Direct Deposit only
0048	State Savings-Acct-Ind [0970]	1	Alphanumeric. Blank or "X". Direct Deposit only

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IRS Federal/State Form 0001, Generic Record Layout

Field No.	Identification	Length	Description
***** Indicators *****			
0049	On-line State-Return	1	Alphanumeric. Blank or "O". PC Software On-line Filing use only. Required for On-line returns
***** Participant Section *****			
Illinois does not currently place data in the PARTICIPANT SECTION.			
***** Entity Section *****			
0055	Secondary-SSN [0030]	9	Numeric. Required when Filing Status is 2 or 3
0060	Name Line 1	35	
a.	Primary Last Name [0060]	32	Alphanumeric
b.	Primary Suffix [0060]	3	Alphanumeric
0065	Name Line 2	35	Alphanumeric
a.	Secondary Last Name [0060]	32	Alphanumeric. Spouse Last Name
b.	Secondary Suffix [0060]	3	Alphanumeric
0070	Name Line 3	35	
a.	Primary First Name [0060]	16	Alphanumeric
b.	Primary Middle Initial [0060]	1	Alphanumeric
c.	Secondary First Name [0060]	16	Alphanumeric
d.	Secondary Middle Initial [0060]	1	Alphanumeric
e.	Reserved	1	Blank
0075	Address Line 1 [0080]	35	Alphanumeric
0077	Foreign Street Address [0062]	35	Alphanumeric
0080	Address Line 2 [0070]	35	Alphanumeric
0085	City [0083]	22	Alpha
0087	Foreign City, State, or Province [0064]	35	Alphanumeric
0095	State Abbreviation [0087]	2	Alpha
0098	Foreign Country [0066]	22	Alphanumeric
0100	Zip [0095]	12	Numeric
0115	Filer's Daytime Telephone [0800]	12	Alphanumeric

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IRS Federal/State Form 0001, Generic Record Layout

Field No.	Identification	Length	Description
***** Consistency Section *****			
0155	Total Federal Exempt [0370]	2	Numeric. IL Fed-Exempt-Count
0170	Fed Exempt Interest [0210]	12	Numeric. IL-1040, Line 2 Amount
0195	Adjusted Gross Income [0200]	12	Numeric. IL-1040, Line 1 Amount
0205	Earned Income Credit [0544]	12	Numeric. IL-1040, Line 22 Amount
***** Alphanumeric Section *****			
0300	Alphanumeric Field 1	80	Alphanumeric
a.	Paid-Prep-SSN-FEIN-PTIN [0910]	9	Alphanumeric
b.	Paid-Prep-Name [0900]	35	Alphanumeric
c.	Paid-Prep-Telephone [0920]	10	Alphanumeric
d.	Reserved	13	Blank
e.	Reserved	13	Blank
0305	Alphanumeric Field 2	80	Alphanumeric
.05	Single-Filing-Status [0130]	1	Alpha. Blank or "X"
.10	Married-Joint-Status [0131]	1	Alpha. Blank or "X"
.15	Married-Separately-Status [0132]	1	Alpha. Blank or "X"
.20	Widowed-Status [0133]	1	Alpha. Blank or "X"
.21	Reserved	1	Blank
.22	Reserved	1	Blank
.23	Reserved	1	Blank
.24	Reserved	1	Blank
.25	Farmer [0627]	1	Alpha. Blank or "X"
.30	Other-Add-Lit [0220]	20	Alphanumeric or "STMbnn"
.35	Other-Sub-Lit [0320]	20	Alphanumeric or "STMbnn"
.40	Dependent Claimed Count [0371]	1	Numeric
.41	Primary 65 or Older [0400]	1	Alpha. Blank or "X"
.42	Primary Blind [0401]	1	Alpha. Blank or "X"
.43	Spouse 65 or Older [0410]	1	Alpha. Blank or "X"
.44	Spouse Blind [0411]	1	Alpha. Blank or "X"

IRS Federal/State Form 0001, Generic Record Layout

Field No.	Identification	Length	Description
***** Alphanumeric Section *****			
.45	Total 65 or Older Exempt Count [0415]	1	Numeric
.46	Total Blind Exempt Count [0425]	1	Numeric
.50	1040 Nonresident Box [0460]	1	Alpha. Blank or "X"
.55	1040 Part-year Resident Box [0461]	1	Alpha. Blank or "X"
.60	IL Earned Income Dependent Box [0547]	1	Alpha. Blank or "X"
.65	Primary Taxpayer IL-PIN [0810]	8	Numeric. PC software On-line Filing use only. Required for On-line returns.
.70	Spouse IL-PIN [0820]	8	Numeric. PC software On-line Filing use only. Required for On-line returns when Filing Status is 1 or 2.
.75	Reserved	1	Blank
.80	Reserved	4	Blank
0310	Alphanumeric Field 3	80	Blank
.05	Primary Taxpayer Drivers License Number [0812]	12	Alphanumeric
.10	Primary Taxpayer Zip Code [0813]	12	Numeric
.15	Secondary Taxpayer Drivers License Number [0822]	12	Alphanumeric
.20	Secondary Taxpayer Zip Code [0823]	12	Numeric
.25	Primary Date of Death [0020]	8	YYYYMMDD
.30	Secondary Date of Death [0040]	8	YYYYMMDD
.35	Decedent's SSN [0045]	9	Numeric
.40	Reserved	7	Blank
NOTE: 0310 [SEQ .05 - .20] are for PC Online Filing only			
0315	Alphanumeric Field 4	80	Blank
0320	Alphanumeric Field 5	80	Blank

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IRS Federal/State Form 0001, Generic Record Layout

Field No.	Identification	Length	Description
***** Signed Numeric Section *****			
0350	Other-Add-Amount [0225]	12	Numeric
0355	Other-Add-Total [0230]	12	Numeric
0360	Total-Income [0250]	12	Numeric
0365	Fed-Taxed-Ret-SS [0280]	12	Numeric
0370	Military-Pay [0290]	12	Numeric
0375	IL-Tax-Refund [0300]	12	Numeric
0380	U.S.-Obligations [0310]	12	Numeric
0385	Other-Sub-Amount [0325]	12	Numeric
0390	Other-Sub-Total [0330]	12	Numeric
0395	Total-Subtractions [0350]	12	Numeric
0400	Base Income [0360]	12	Numeric
0405	Standard Exemption Allowance [0380]	12	Numeric
0410	Dependent Exemption Allowance [0390]	12	Numeric
0415	65 or Older Exemption Allowance [0420]	12	Numeric
0420	Blind Exemption Allowance [0430]	12	Numeric
0425	Total Exemption Allowance [0440]	12	Numeric
0430	Net Income [0450]	12	Numeric
0435	NR Base Income Line 47 [0470]	12	Numeric
0440	Tax [0490]	12	Numeric
0445	Tax repeated [0499]	12	Numeric
0450	IL Tax Withheld [0500]	12	Numeric
0455	Estimated Payments [0510]	12	Numeric
0460	Credit-Schedule-CR [0520]	12	Numeric
0465	Property-Tax [0524]	12	Numeric
0470	Credit-Property-Tax [0526]	12	Numeric
0475	Education-Expense [0534]	12	Numeric
0480	Credit-Education-Expense [0536]	12	Numeric
0485	IL-Earned-Income-Credit [0546]	12	Numeric
0490	Reserved	12	Blank
0495	Total-Pay-Credit [0560]	12	Numeric
0500	Overpayment (Gross) [0600]	12	Numeric
0505	Tax Due [0610]	12	Numeric
0510	Penalty IL-2210 [0620]	12	Numeric

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IRS Federal/State Form 0001, Generic Record Layout

Field No.	Identification	Length	Description
***** Signed Numeric Section *****			
0515	Contribution a [0630]	12	Numeric
0520	Contribution b [0631]	12	Numeric
0525	Contribution c [0632]	12	Numeric
0530	Contribution d [0633]	12	Numeric
0535	Contribution e [0634]	12	Numeric
0540	Contribution f [0635]	12	Numeric
0545	Contribution g [0636]	12	Numeric
0550	Contribution h [0637]	12	Numeric
0555	Contribution i [0638]	12	Numeric
0560	Contribution j [0639]	12	Numeric
0565	Contribution k [0640]	12	Numeric
0570	Contribution l [0641]	12	Numeric
0575	Reserved	12	Blank
0580	Reserved	12	Blank
0585	Reserved	12	Blank
0590	Reserved	12	Blank
0595	Reserved	12	Blank
0600	Reserved	12	Blank
0605	Reserved	12	Blank
0610	Reserved	12	Blank
0615	Total Contributions [0650]	12	Numeric
0620	Total Penalty & Donations [0660]	12	Numeric
0625	Overpayment minus Contributions [0670]	12	Numeric
0630	Carry Forward [0680]	12	Numeric
0635	Refund [0690]	12	Numeric
0640	Amount you owe [0700]	12	Numeric
0645	Primary Taxpayer Prior Year AGI [0811]	12	Numeric (PC Online Filing Only)
0650	Secondary Taxpayer Prior Year AGI [0821]	12	Numeric (PC Online Filing Only)
0655	Reserved	12	Blank
0660	Reserved	12	Blank
0665	Reserved	12	Blank
0670	Reserved	12	Blank
0675	Reserved	12	Blank
0680	Reserved	12	Blank

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IRS Federal/State Form 0001, Generic Record Layout

Field No.	Identification	Length	Description
***** Signed Numeric Section *****			
0685	Reserved	12	Blank
0690	Reserved	12	Blank
0695	Reserved	12	Blank
0700	Reserved	12	Blank
0705	Reserved	12	Blank
0710	Reserved	12	Blank
0715	Reserved	12	Blank
0720	Reserved	12	Blank
0725	Reserved	12	Blank
0730	Reserved	12	Blank
0735	Reserved	12	Blank
0740	Reserved	12	Blank
0745	Reserved	12	Blank
0750	Reserved	12	Blank
0755	Reserved	12	Blank
0760	Reserved	12	Blank
0765	Reserved	12	Blank
0770	Reserved	12	Blank
0775	Reserved	12	Blank
0780	Reserved	12	Blank
0785	Reserved	12	Blank
0790	Reserved	12	Blank
0795	Reserved	12	Blank
0800	Reserved	12	Blank
0805	Reserved	12	Blank
0810	Reserved	12	Blank
0815	Reserved	12	Blank
0820	Reserved	12	Blank
0825	Reserved	12	Blank
0830	Reserved	12	Blank
0835	Reserved	12	Blank
0840	Reserved	12	Blank
0845	Reserved	12	Blank
0850	Reserved	12	Blank

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IRS Federal/State Form 0001, Generic Record Layout

Field No.	Identification	Length	Description
***** Signed Numeric Section *****			
0855	Reserved	12	Blank
0860	Reserved	12	Blank
0865	Reserved	12	Blank
0870	Reserved	12	Blank
0875	Reserved	12	Blank
0880	Reserved	12	Blank
0885	Reserved	12	Blank
0890	Reserved	12	Blank
0895	Reserved	12	Blank
0900	Reserved	12	Blank
0905	Reserved	12	Blank
0910	Reserved	12	Blank
0915	Reserved	12	Blank
0920	Reserved	12	Blank
0925	Reserved	12	Blank
	Record Terminus Character	1	Value “#”

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IRS Federal/State Form 0002, Unformatted Record Layout

Field No.	Identification	Length	Description
***** Header Section *****			
	Byte Count	4	"4861" for fixed; "nnnn" for variable format
	Start of Record Sentinel	4	Value "****"
0000	Record ID Type	6	Value "STbbbb"
0001	Form Number	6	Value "0002bb"
0002	Page Number	5	Value "PG01b"
0003	Primary SSN	9	Numeric. Equal to SSN in Record ID
0004	Reserved	1	Blank
0005	Form/Schedule Number	7	Numeric. Value "0000001" - "0000009"
0010	State Code	2	Alpha. Value "IL"
0020	Declaration Control Number	14	
a.	First Two Positions	2	Numeric. Value always "00"
b.	EFIN	6	Numeric
c.	Batch Number	3	Numeric. Value 000-999
d.	Serial Number	2	Numeric. Value 00-99
e.	Year Digit	1	Numeric. Value "4"
***** Data Section *****			
0050	Form Data (line 001) through	80	Alphanumeric
0345	Form Data (line 060)	80	Alphanumeric
(Up to 60 lines of data per page may be entered.)			
	Record Terminus Character	1	Value "#"

On-line e-Filing

Illinois Personal Identification Number (IL-PIN)

We require an IL-PIN for all Illinois taxpayers participating in “on-line” e-Filing. Unlike the Federal self-select pin program, Illinois assigns the 8-digit IL-PIN to our eligible population. The IL-PIN is the taxpayer’s alternative signature. Taxpayers must have their IL-PIN to complete the filing of their “on-line” return. Taxpayers are provided with their IL-PIN via their IL-1040 booklet or a postcard. If they do not receive a booklet or a postcard they may use our IL-PIN inquiry system located on our web site or call our Taxpayer Assistance Division to see if an IL-PIN has been assigned to them.

Taxpayers who are trying to obtain their IL-PIN from our web site or by calling our Taxpayer Assistance Division must supply their name, Social Security number and at least one of the following pieces of information:

- “ 9-digit zip code
- “ Drivers License number
- “ Illinois Identification number
- “ Prior year Adjusted Gross Income

We are asking developers of “on-line” software to allow the user to obtain their IL-PIN before they actually complete their IL-1040 on-line return. We are requesting that you program your software to:

- “ Explain the IL-PIN early on in the tax preparation process.
- “ Link to our IL-PIN inquiry system on our web site at:
<https://www.revenue.state.il.us/PINInquiry/Inquiry.jsp>
- “ Provide our Taxpayer Assistance telephone number – 1-800-732-8866 or 217-782-3336.

Illinois Consent to Disclosure

On-line filing providers are required to include the following “Illinois Consent to Disclosure” in their PC On-line Software Package. In an effort to reduce taxpayer confusion with “PC On-line Filing” payment options, on-line providers are required to provide our web site address for electronic payment information:

<http://www.revenue.state.il.us/Individuals/ElectronicServices/paymentoptions.htm>

It is imperative that it is clearly stated in the software package that the payment of a balance due and any fee associated with the payment process, is a separate transaction from the filing of the return and any fee associated with the filing.

Illinois Consent to Disclosure

Before transmitting your return to the "firmname" Electronic Filing Center and then to the Illinois Department of Revenue (IDOR), you must first read and authenticate the Illinois "Tax Return Signature/Consent to Disclosure" presented here . This is a legal statement authorizing "firmname" and the IDOR to process your return electronically.

Your Tax Return Signature:

"Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief the information on my electronic IL-1040 return is true, correct, and complete. I consent that my return may be sent to IDOR by my on-line service provider (OLSP) and/or my transmitter sending my return to the IDOR. I also consent to the IDOR sending my OLSP and /or transmitter an acknowledgment of receipt of transmission and an indication of whether or not my return is accepted or rejected, and if rejected the reason(s) for the rejection.

I am signing this Tax Return Signature/Consent to Disclosure by entering the following information":

Primary IL-PIN _____

Prior year Adjusted Gross Income, IL-1040 Line 1 _____

Primary Drivers License or Illinois Identification Number _____

9 digit Zip Code _____

Secondary IL-PIN _____

Prior year Adjusted Gross Income, IL-1040 Line 1 _____

Secondary Drivers License or Illinois Identification Number _____

9 digit Zip Code _____

Today's Date _____

REFUND

I consent that my refund may be directly deposited as designated below and declare that the RTN and DAN are correct. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.

Routing transit number (RTN)

--	--	--	--	--	--	--	--

Depositor account number (DAN)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

BALANCE DUE

Balance Due payments on your IL-1040 can be made by:

Credit Card or Electronic Funds Withdrawal

You may elect to pay the tax you owe by using your Credit Card or by Electronic Funds Withdrawal.

Note: the payment of a balance due and any fee associated with the payment process, is a separate transaction from the filing of the return and any fee associated with the filing.

See the web site address below for details on Electronic Payment Options available for your IL-1040:

<http://www.revenue.state.il.us/Individuals/ElectronicServices/paymentoptions.htm>

or

Check or Money Order

Make your check or money order payable to the "Illinois Department of Revenue". Write your Social Security Number and your spouse's Social Security Number, if filing jointly, in the lower left corner of your payment. Mail your completed IL-1040-V and payment to:

Illinois Department Of Revenue
101 West Jefferson
Springfield IL 62726-0001

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On-line e-Filing

Web Site Link Agreement

The Illinois Department of Revenue will place a link from our web site to the provider's web site when the on-line provider completes our Web Site Link Agreement. For more information and to obtain the Web Site Link Agreement, please contact the Electronic Commerce Division at 217-524-4097.